

AMENDED ABBREVIATED ACCOUNTS FOR THE PERIOD 1 JANUARY 2014 TO 31 MARCH 2015
FOR
CIRCULAIR LTD

The amended accounts replace the original accounts.
The amended accounts are now the statutory accounts.
The amended accounts have been prepared as they were at the date of the original accounts

THURSDAY



S53H0E2W

SCT

24/03/2016

#130

COMPANIES HOUSE

**CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE PERIOD 1 JANUARY 2014 TO 31 MARCH 2015**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

CIRCULAIR LTD

**COMPANY INFORMATION
FOR THE PERIOD 1 JANUARY 2014 TO 31 MARCH 2015**

DIRECTOR:

M Cluney

REGISTERED OFFICE:

Menteith House
29 Park Circus
Glasgow
G3 6AP

REGISTERED NUMBER:

SC448901 (Scotland)

CIRCULAIR LTD (REGISTERED NUMBER: SC448901)**ABBREVIATED BALANCE SHEET
31 MARCH 2015**

	Notes	2015 £	2013 £
FIXED ASSETS			
Tangible assets	2	8,636	3,785
CURRENT ASSETS			
Debtors		21,343	9,443
Prepayments and accrued income		412	894
Cash at bank and in hand		<u>9,595</u>	<u>4,683</u>
		31,350	15,020
CREDITORS			
Amounts falling due within one year		<u>21,809</u>	<u>10,818</u>
NET CURRENT ASSETS		<u>9,541</u>	<u>4,202</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		18,177	7,987
ACCRUALS AND DEFERRED INCOME		<u>8,000</u>	-
NET ASSETS		<u>10,177</u>	<u>7,987</u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		<u>10,077</u>	<u>7,887</u>
SHAREHOLDERS' FUNDS		<u>10,177</u>	<u>7,987</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 31 December 2015 and were signed by:



M Cluney - Director

CIRCULAIR LTD

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD 1 JANUARY 2014 TO 31 MARCH 2015

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost and 20% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2014	5,077
Additions	<u>9,216</u>
At 31 March 2015	<u>14,293</u>
DEPRECIATION	
At 1 January 2014	1,292
Charge for period	<u>4,365</u>
At 31 March 2015	<u>5,657</u>
NET BOOK VALUE	
At 31 March 2015	<u>8,636</u>
At 31 December 2013	<u>3,785</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2013 £
100	Ordinary	1	<u>100</u>	<u>100</u>