

Abbreviated Unaudited Accounts for the Year Ended 30 September 2016

for

Calig Software Limited

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for the Year Ended 30 September 2016**

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Calig Software Limited
Company Information
for the Year Ended 30 September 2016

DIRECTORS:

Ms A K I Bilton
A Reynolds

REGISTERED OFFICE:

The Hay Barn
Grange Farm Business Park
Old Hurst Road
Woodhurst, Huntingdon
Cambridgeshire
PE28 3BQ

REGISTERED NUMBER:

02733363 (England and Wales)

ACCOUNTANTS:

Hardcastle Burton LLP
Lake House
Market Hill
Royston
Hertfordshire
SG8 9JN

Caliq Software Limited (Registered number: 02733363)

Abbreviated Balance Sheet
30 September 2016

	Notes	30.9.16 £	£	30.9.15 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		496,189		489,946
Investments	4		<u>5,056</u>		<u>5,056</u>
			501,245		495,002
CURRENT ASSETS					
Debtors		135,323		208,223	
Cash at bank		<u>99,149</u>		<u>119,951</u>	
		234,472		328,174	
CREDITORS					
Amounts falling due within one year	5	<u>202,530</u>		<u>241,110</u>	
NET CURRENT ASSETS			<u>31,942</u>		<u>87,064</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			533,187		582,066
CREDITORS					
Amounts falling due after more than one year	5		<u>124,175</u>		<u>141,203</u>
NET ASSETS			<u>409,012</u>		<u>440,863</u>
CAPITAL AND RESERVES					
Called up share capital	6		1,385		1,385
Share premium			4,956		4,956
Capital redemption reserve			882		882
Profit and loss account			<u>401,789</u>		<u>433,640</u>
SHAREHOLDERS' FUNDS			<u>409,012</u>		<u>440,863</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet - continued
30 September 2016

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 Board of Directors on 16 June 2017 and were signed on its behalf by:

A Reynolds - Director

Notes to the Abbreviated Accounts
for the Year Ended 30 September 2016

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 January 2015).

Turnover

Turnover is stated net of VAT and trade discounts. Turnover from the sale of goods is recognised when the goods are physically delivered to the customer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where a contract has only been partially completed at the balance sheet date turnover represents the value of the service provided to date based on a proportion of the total contract value. Any payments received in advance of services provided are deferred and included in accruals as amounts due within one year.

Rental income is invoiced monthly with rents invoiced in advance being deferred and included in accruals as amounts due within one year. Similarly, rental income invoiced in arrears is shown as accrued income in prepayments.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 33% on cost

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Investments

Investments are held at cost less any permanent diminution in value.

Deferred tax

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

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2016

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2015	
and 30 September 2016	<u>79,470</u>
AMORTISATION	
At 1 October 2015	
and 30 September 2016	<u>79,470</u>
NET BOOK VALUE	
At 30 September 2016	<u>-</u>
At 30 September 2015	<u>-</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2015	630,304
Additions	38,332
Disposals	<u>(14,750)</u>
At 30 September 2016	<u>653,886</u>
DEPRECIATION	
At 1 October 2015	140,358
Charge for year	20,558
Eliminated on disposal	<u>(3,219)</u>
At 30 September 2016	<u>157,697</u>
NET BOOK VALUE	
At 30 September 2016	<u>496,189</u>
At 30 September 2015	<u>489,946</u>

The company's freehold property comprises buildings occupied for own use and buildings let to unconnected third parties. The latter have been treated as investment properties.

The directors consider that, at 30 September 2014, the recoverable value of the company's investment properties is not less than the carrying value after deduction of depreciation.

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2016

4. **FIXED ASSET INVESTMENTS**

Investments
other
than
loans
£

COST

At 1 October 2015
and 30 September 2016

5,056

NET BOOK VALUE

At 30 September 2016
At 30 September 2015

5,056

5,056

5. **CREDITORS**

Creditors include an amount of £ 138,696 (30.9.15 - £ 174,791) for which security has been given.

6. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value: £1	30.9.16 £ <u>1,385</u>	30.9.15 £ <u>1,385</u>
1,385	Ordinary			

On 24 April 2014 an ordinary resolution was passed for the company for the purchase by the company of 164 ordinary shares of £1 each.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.