Registered Number 07894521

NODUS SOLUTIONS LIMITED

Abbreviated Accounts

31 December 2014

NODUS SOLUTIONS LIMITED **Registered Number 07894521**

Abbreviated Balance Sheet as at 31 December 2014

	Notes	*2014*	*2013*
		£	£
Fixed assets			
Tangible assets	2	18,435	18,146
		18,435	18,146
Current assets			
Debtors		262,518	67,607
Cash at bank and in hand		281,641	321,608
		544,159	389,215
Creditors: amounts falling due within one year		(423,118)	(181,080)
Net current assets (liabilities)		121,041	208,135
Total assets less current liabilities		139,476	226,281
Provisions for liabilities		(3,687)	(3,629)
Total net assets (liabilities)		135,789	222,652
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		135,689	222,552
Shareholders' funds		135,789	222,652

- For the year ending 31 December 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 3 September 2015

And signed on their behalf by:
MS D WATSON, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2014

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy
The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Tangible assets depreciation policy
Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 20% on a straight line basis

Other accounting policies
Fixed assets
All fixed assets are initially recorded at cost.

Deferred taxation
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2 **Tangible fixed assets**

	£
Cost	
At 1 January 2014	24,961
Additions	5,421
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2014	30,382
Depreciation	
At 1 January 2014	6,815
Charge for the year	5,132
On disposals	-
At 31 December 2014	11,947
Net book values	
At 31 December 2014	18,435
At 31 December 2013	18,146

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2014	*2013*
	£	£
100 Ordinary shares of £1 each	100	100

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