

REGISTERED NUMBER: 07894521 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE PERIOD 1 JANUARY 2015 TO 31 MARCH 2016
FOR
NODUS SOLUTIONS LIMITED

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FOR THE PERIOD 1 JANUARY 2015 TO 31 MARCH 2016**

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NODUS SOLUTIONS LIMITED
COMPANY INFORMATION
FOR THE PERIOD 1 JANUARY 2015 TO 31 MARCH 2016

DIRECTORS:

S Gladwin
D Watson

REGISTERED OFFICE:

Waratah House
14 Sandy Lane
Lymm
Warrington
Cheshire
WA13 9HQ

REGISTERED NUMBER:

07894521 (England and Wales)

ACCOUNTANTS:

Walker Begley Limited
Chartered Accountants
207 Knutsford Road
Grappenhall
Warrington
Cheshire
WA4 2QL

**ABBREVIATED BALANCE SHEET
31 MARCH 2016**

	Notes	31/3/16 £	£	31/12/14 £	£
FIXED ASSETS					
Tangible assets	2		17,461		18,435
CURRENT ASSETS					
Debtors		120,208		262,518	
Cash at bank		<u>251,601</u>		<u>281,641</u>	
		371,809		544,159	
CREDITORS					
Amounts falling due within one year		<u>190,657</u>		<u>423,118</u>	
NET CURRENT ASSETS			<u>181,152</u>		<u>121,041</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			198,613		139,476
PROVISIONS FOR LIABILITIES			<u>3,492</u>		<u>3,687</u>
NET ASSETS			<u><u>195,121</u></u>		<u><u>135,789</u></u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>195,021</u>		<u>135,689</u>
SHAREHOLDERS' FUNDS			<u><u>195,121</u></u>		<u><u>135,789</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 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 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

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 23 December 2016 and were signed on its behalf by:

D Watson - Director

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

Computer equipment - 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.

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.

Compound instruments

Compound instruments comprise both a liability and an equity component. At date of issue, the fair value of the liability component is estimated using the prevailing market interest rate for a similar debt instrument. The liability component is accounted for as a financial liability.

The residual is the difference between the net proceeds of issue and the liability component (at time of issue). The residual is the equity component, which is accounted for as an equity instrument.

The interest expense on the liability component is calculated applying the effective interest rate for the liability component of the instrument. The difference between this amount and any repayments is added to the carrying amount of the liability in the balance sheet.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE PERIOD 1 JANUARY 2015 TO 31 MARCH 2016**

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2015	30,382
Additions	<u>15,421</u>
At 31 March 2016	<u>45,803</u>
DEPRECIATION	
At 1 January 2015	11,947
Charge for period	<u>16,395</u>
At 31 March 2016	<u>28,342</u>
NET BOOK VALUE	
At 31 March 2016	<u>17,461</u>
At 31 December 2014	<u>18,435</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31/3/16 £	31/12/14 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the period ended 31 March 2016 and the year ended 31 December 2014:

	31/3/16 £	31/12/14 £
S Gladwin and D Watson		
Balance outstanding at start of period	(92)	-
Amounts repaid	(52,763)	(92)
Balance outstanding at end of period	<u>(52,855)</u>	<u>(92)</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
NODUS SOLUTIONS LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Nodus Solutions Limited for the period ended 31 March 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Nodus Solutions Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Nodus Solutions Limited and state those matters that we have agreed to state to the Board of Directors of Nodus Solutions Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Nodus Solutions Limited Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Nodus Solutions Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Nodus Solutions Limited. You consider that Nodus Solutions Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Nodus Solutions Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Walker Begley Limited
Chartered Accountants
207 Knutsford Road
Grappenhall
Warrington
Cheshire
WA4 2QL

23 December 2016

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.