Registered Number SC404237

FULL CIRCLE DEVELOPMENT CONSULTANCY LTD

Abbreviated Accounts

31 July 2016

FULL CIRCLE DEVELOPMENT CONSULTANCY LTD **Registered Number SC404237**

Abbreviated Balance Sheet as at 31 July 2016

	Notes	*2016*	*2015*
		£	£
Fixed assets			
Intangible assets	2	20,000	24,000
Tangible assets	3	1,513	2,738
		21,513	26,738
Current assets			
Debtors		38,743	48,986
Cash at bank and in hand		77,192	48,888
		115,935	97,874
Creditors: amounts falling due within one year		(32,791)	(18,944)
Net current assets (liabilities)		83,144	78,930
Total assets less current liabilities		104,657	105,668
Total net assets (liabilities)		104,657	105,668
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		104,557	105,568
Shareholders' funds		104,657	105,668

- For the year ending 31 July 2016 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 12 September 2016

And signed on their behalf by:
G Brown, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2016

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 January 2015.

Turnover policy
Turnover represents net invoices sales of services, excluding value added tax.

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

Plant and machinery - 25% on cost

Intangible assets amortisation policy
Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of ten years.

Other accounting policies
Pension costs - 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.

2 Intangible fixed assets

	£
Cost	
At 1 August 2015	40,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2016	40,000
Amortisation	
At 1 August 2015	16,000
Charge for the year	4,000
On disposals	-
At 31 July 2016	20,000
Net book values	
At 31 July 2016	20,000
At 31 July 2015	24,000

3 Tangible fixed assets

	£
Cost	
At 1 August 2015	8,769
Additions	580
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2016	9,349
Depreciation	
At 1 August 2015	6,031
Charge for the year	1,805
On disposals	-
At 31 July 2016	7,836
Net book values	
At 31 July 2016	1,513
At 31 July 2015	2,738

4 Called Up Share Capital

Allotted, called up and fully paid:

	2016	*2015*
	£	£
100 Ordinary shares of £1 each	100	100

5 Transactions with directors

Name of director receiving advance or credit:	G Brown
Description of the transaction:	Loan
Balance at 1 August 2015:	£ 1,800
Advances or credits made:	-
Advances or credits repaid:	£ 1,800
Balance at 31 July 2016:	£ 0

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