

CS Software Services Ltd
Abbreviated Financial Statements
for the period ended 31 July 2016



Dickson Middleton
Chartered Accountants
Stirling Bonnybridge Callander Auchterarder
The UK 200 Group
Practising Chartered Accountants

CS Software Services Ltd

**Chartered Accountants' report to the Board of Directors on the
unaudited accounts of CS Software Services Ltd**

In accordance with the engagement letter dated 5 April 2016, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's Board of Directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the period ended 31 July 2016 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the period.

We have not been instructed to carry out an audit of the accounts. 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 accounts.



Dickson Middleton
Chartered Accountants

20 Barnton Street
Stirling
FK8 1NE

16 December 2016

CS Software Services Ltd

**Abbreviated balance sheet
as at 31 July 2016**

		31/07/16	
	Notes	£	£
Fixed assets			
Tangible assets	2		603
Current assets			
Debtors		8,650	
Cash at bank and in hand		2,639	
		<u>11,289</u>	
Creditors: amounts falling due within one year		<u>(10,097)</u>	
Net current assets			<u>1,192</u>
Total assets less current liabilities			<u>1,795</u>
Net assets			<u><u>1,795</u></u>
Capital and reserves			
Called up share capital	3		2
Profit and loss account			<u>1,793</u>
Shareholders' funds			<u><u>1,795</u></u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

CS Software Services Ltd

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the period ended 31 July 2016**

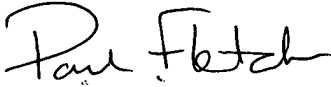
For the period ended 31 July 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the directors on 16 December 2016, and are signed on their behalf by:



Paul Fletcher
Director

Registration number SC511138

The notes on pages 4 to 5 form an integral part of these financial statements.

CS Software Services Ltd

Notes to the abbreviated financial statements for the period ended 31 July 2016

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the period and derives from the provision of goods falling within the company's ordinary activities.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

1.4. 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, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

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.

CS Software Services Ltd

**Notes to the abbreviated financial statements
for the period ended 31 July 2016**

2. Fixed assets	Tangible fixed assets £
Cost	
Additions	905
At 31 July 2016	<u>905</u>
Depreciation	
Charge for period	302
At 31 July 2016	<u>302</u>
Net book value	
At 31 July 2016	<u><u>603</u></u>
 3. Share capital	 31/07/16 £
Authorised	
2 Ordinary shares of £1 each	<u>2</u>
Allotted, called up and fully paid	
2 Ordinary shares of £1 each	<u><u>2</u></u>