

COMPANY REGISTRATION NUMBER 6155324

**ACCOUNTANCY SERVICES (BATLEY) LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 MARCH 2010**

THURSDAY



A45 \*ATX15QD9\* 421  
COMPANIES HOUSE

**BURLINSON SHAW & CO**  
Accountants and Registered Auditors  
21 Henrietta Street  
Batley  
West Yorkshire  
WF17 5DN

**ACCOUNTANCY SERVICES (BATLEY) LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2010**

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# ACCOUNTANCY SERVICES (BATLEY) LIMITED

## ABBREVIATED BALANCE SHEET

31 MARCH 2010

	Note	2010		2009	
		£	£	£	£
<b>FIXED ASSETS</b>	<b>2</b>				
Intangible assets			168,417		191,917
Tangible assets			<u>3,377</u>		<u>3,719</u>
			171,794		195,636
<b>CURRENT ASSETS</b>					
Debtors		174,391		146,150	
Cash at bank and in hand		<u>3,163</u>		<u>6,868</u>	
		177,554		153,018	
<b>CREDITORS: Amounts falling due within one year</b>	<b>3</b>	<u>206,078</u>		<u>200,364</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(28,524)</u>		<u>(47,346)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			143,270		148,290
<b>CREDITORS: Amounts falling due after more than one year</b>	<b>4</b>		131,376		141,253
<b>PROVISIONS FOR LIABILITIES</b>			<u>419</u>		<u>361</u>
			<u>11,475</u>		<u>6,676</u>

The Balance sheet continues on the following page  
The notes on pages 3 to 5 form part of these abbreviated accounts

# ACCOUNTANCY SERVICES (BATLEY) LIMITED

## ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2010

	Note	2010 £	£	2009 £	£
<b>CAPITAL AND RESERVES</b>					
Called-up equity share capital	5		99		3
Profit and loss account			11,376		6,673
<b>SHAREHOLDERS' FUNDS</b>					
			<u>11,475</u>		<u>6,676</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

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

These abbreviated accounts were approved by the directors and authorised for issue on 23 December 2010, and are signed on their behalf by

J H SHAW



J DEVANS

John Daneth Evans

Company Registration Number 6155324

The notes on pages 3 to 5 form part of these abbreviated accounts

# ACCOUNTANCY SERVICES (BATLEY) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2010

### 1. ACCOUNTING POLICIES

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### **Turnover**

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

#### **Goodwill**

Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its estimated useful life up to a maximum of 20 years. This length of time is presumed to be the maximum useful life of purchased goodwill because it is difficult to make projections beyond this period. Goodwill is reviewed for impairment at the end of the first full financial year following each acquisition and subsequently as and when necessary if circumstances emerge that indicate that the carrying value may not be recoverable

#### **Amortisation**

Amortisation 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

Goodwill - 10% Straight line

#### **Fixed assets**

All fixed assets are initially recorded at cost

#### **Depreciation**

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

Fixtures & Fittings - 15% Reducing balance

#### **Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

#### **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

# ACCOUNTANCY SERVICES (BATLEY) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2010

### 1. ACCOUNTING POLICIES *(continued)*

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.

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.

### 2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 1 April 2009 and 31 March 2010	<u>235,000</u>	<u>5,000</u>	<u>240,000</u>
<b>DEPRECIATION</b>			
At 1 April 2009	43,083	1,281	44,364
Charge for year	23,500	342	23,842
At 31 March 2010	<u>66,583</u>	<u>1,623</u>	<u>68,206</u>
<b>NET BOOK VALUE</b>			
At 31 March 2010	<u>168,417</u>	<u>3,377</u>	<u>171,794</u>
At 31 March 2009	<u>191,917</u>	<u>3,719</u>	<u>195,636</u>

### 3. CREDITORS: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company

	2010 £	2009 £
Bank loans and overdrafts	<u>9,676</u>	<u>9,275</u>

# ACCOUNTANCY SERVICES (BATLEY) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2010

### 4. CREDITORS: Amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company

	2010	2009
	£	£
Bank loans and overdrafts	<u>131,376</u>	<u>141,253</u>

Included within creditors falling due after more than one year is an amount of £89,920 (2009 - £108,000) in respect of liabilities which fall due for payment after more than five years from the balance sheet date

### 5. SHARE CAPITAL

#### Authorised share capital:

	2010	2009
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

#### Allotted, called up and fully paid:

	2010		2009	
	No	£	No	£
99 Ordinary shares of £1 each	<u>99</u>	<u>99</u>	<u>3</u>	<u>3</u>