

COMPANY REGISTRATION NUMBER 6155324

ACCOUNTANCY SERVICES (BATLEY) LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 MARCH 2009

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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 2009

CONTENTS	PAGE
Abbreviated balance sheet	1
Notes to the abbreviated accounts	3

ACCOUNTANCY SERVICES (BATLEY) LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2009

	Note	2009		2008	
		£	£	£	£
FIXED ASSETS	2				
Intangible assets			191,917		215,417
Tangible assets			3,719		4,375
			<u>195,636</u>		<u>219,792</u>
CURRENT ASSETS					
Debtors		146,150		145,471	
Cash at bank and in hand		6,868		517	
		<u>153,018</u>		<u>145,988</u>	
CREDITORS: Amounts falling due within one year	3	<u>200,364</u>		<u>295,742</u>	
NET CURRENT LIABILITIES			<u>(47,346)</u>		<u>(149,754)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			148,290		70,038
CREDITORS: Amounts falling due after more than one year	4		141,253		62,636
PROVISIONS FOR LIABILITIES			361		375
			<u>6,676</u>		<u>7,027</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 2009

	Note	2009 £	£	2008 £	£
CAPITAL AND RESERVES					
Called-up equity share capital	5		3		3
Profit and loss account			6,673		7,024
SHAREHOLDERS' FUNDS			<u>6,676</u>		<u>7,027</u>

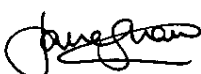
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:


- (i) ensuring that the company keeps proper accounting records which comply with section 221 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 226, 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 VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on 27 January 2010, and are signed on their behalf by:

J H SHAW 

J D EVANS John Daneth Evans

I P SMITH 

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 2009

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 January 2007).

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 2009

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 £
COST			
At 1 April 2008 and 31 March 2009	<u>235,000</u>	<u>5,000</u>	<u>240,000</u>
DEPRECIATION			
At 1 April 2008	19,583	625	20,208
Charge for year	<u>23,500</u>	<u>656</u>	<u>24,156</u>
At 31 March 2009	<u>43,083</u>	<u>1,281</u>	<u>44,364</u>
NET BOOK VALUE			
At 31 March 2009	<u>191,917</u>	<u>3,719</u>	<u>195,636</u>
At 31 March 2008	<u>215,417</u>	<u>4,375</u>	<u>219,792</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:

	2009 £	2008 £
Bank loans and overdrafts	<u>9,275</u>	<u>65,260</u>

ACCOUNTANCY SERVICES (BATLEY) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2009

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:

	2009	2008
	£	£
Bank loans and overdrafts	<u>141,253</u>	<u>62,636</u>

Included within creditors falling due after more than one year is an amount of £108,000 (2008 - £33,386) 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:

	2009	2008
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted and called up:

	2009		2008	
	No	£	No	£
3 Ordinary shares of £1 each	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>