

**NEWTON DATA LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2005**

Company Registration Number - 02918497

MOORE GREEN

Chartered Accountants



## NEWTON DATA LIMITED

## ABBREVIATED BALANCE SHEET

31 AUGUST 2005

		2005		2004	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		<b>2,383</b>		3,177
<b>CURRENT ASSETS</b>					
Debtors		<b>12,702</b>		9,767	
Cash at bank and in hand		<b>445</b>		28	
		<u>13,147</u>		<u>9,795</u>	
CREDITORS - Amounts falling due within one year		<u><b>5,725</b></u>		<u>4,886</u>	
NET CURRENT ASSETS			<u><b>7,422</b></u>		<u>4,909</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<b>9,805</b>		8,086
CREDITORS - Amounts falling due after more than one year			<u><b>3,254</b></u>		<u>3,632</u>
NET ASSETS			<u><b>6,551</b></u>		<u>4,454</u>

## NEWTON DATA LIMITED

## ABBREVIATED BALANCE SHEET

31 AUGUST 2005

		2005	2004
	Notes	£	£
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	100	100
Profit and loss account		6,451	4,354
<b>SHAREHOLDERS' FUNDS</b>		<b>6,551</b>	<b>4,454</b>

For the financial year ended 31 August 2005, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2). The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the 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 Companies Act 1985, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

Approved by the board on 3/2/06

A GUDGE  
Director

M R NEWTON  
Director

NEWTON DATA LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2005

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1. ACCOUNTING POLICIES

**Basis of accounting**

The accounts have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**Tangible fixed assets and depreciation**

Tangible assets other than freehold land and investment properties are depreciated by equal annual instalments over their estimated useful lives:

Plant and equipment	-	25% Reducing Balance
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**Stocks**

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred taxation**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

**Turnover**

Turnover represents net invoiced sales of goods and services.

**Pension costs**

Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

## NEWTON DATA LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2005

## 2. FIXED ASSETS

	Tangible fixed assets
	£
<b>Cost or valuation</b>	
At 1 September 2004	13,537
and 31 August 2005	
<b>Depreciation</b>	
At 1 September 2004	10,360
Charge for year	794
At 31 August 2005	11,154
<b>Net Book Values</b>	
At 31 August 2005	2,383
At 1 September 2004	3,177

## 3. CALLED UP SHARE CAPITAL

There was no change in share capital during the year.

	Authorised	Allotted and fully paid
	£	£
Ordinary shares of £1 each	1,000	100