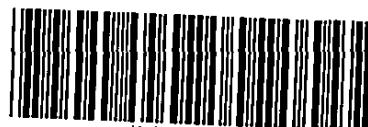


**COMPANY REGISTRATION NUMBER 03133579
(ENGLAND AND WALES)**

**PHOTODATA TEST SERVICES LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30th SEPTEMBER 2010**

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PHOTODATA TEST SERVICES LIMITED

ABBREVIATED BALANCE SHEET

30th SEPTEMBER 2010

| | Note | 2010 £ | 2009 £ |
|--|----------|-----------------------|------------------------|
| FIXED ASSETS | 2 | | |
| Intangible assets | | 8,000 | 20,000 |
| Tangible assets | | <u>250,154</u> | <u>299,859</u> |
| | | 258,154 | 319,859 |
| CURRENT ASSETS | | | |
| Stocks | | 101,268 | 84,705 |
| Debtors | | 726,895 | 487,236 |
| Cash at bank and in hand | | <u>5,313</u> | <u>169,346</u> |
| | | 833,476 | 741,287 |
| CREDITORS: Amounts falling due within one year | 3 | <u>961,707</u> | <u>881,711</u> |
| NET CURRENT LIABILITIES | | (128,231) | (140,424) |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 129,923 | 179,435 |
| CREDITORS: Amounts falling due after more than one year | 4 | 103,652 | 174,815 |
| PROVISIONS FOR LIABILITIES | | <u>15,118</u> | <u>17,899</u> |
| | | <u>11,153</u> | <u>(13,279)</u> |
| CAPITAL AND RESERVES | | | |
| Called-up equity share capital | 6 | 100 | 100 |
| Profit and loss account | | <u>11,053</u> | <u>(13,379)</u> |
| SHAREHOLDERS' FUNDS/(DEFICIT) | | <u>11,153</u> | <u>(13,279)</u> |

The Balance sheet continues on the following page
The notes on pages 3 to 7 form part of these abbreviated accounts.

PHOTODATA TEST SERVICES LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

30th SEPTEMBER 2010

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 accounts 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 accounts 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 accounts, 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 27th June 2011, and are signed on their behalf by



Mr G M Swanton

Director

Company Registration Number 03133579

The notes on pages 3 to 7 form part of these abbreviated accounts.

PHOTODATA TEST SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30th SEPTEMBER 2010

1. ACCOUNTING POLICIES

Basis of accounting

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

Turnover

Turnover is the total amount receivable by the company for goods sold and services provided, excluding 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 over the useful economic life of that asset as follows:

| | |
|----------|----------------|
| Goodwill | - Over 5 years |
|----------|----------------|

Depreciation

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

| | |
|-----------------------|----------------------|
| Plant & Machinery | - Over 5 or 10 years |
| Furniture & Equipment | - Over 5 years |
| Motor Vehicles | - Over 5 years |
| Office Equipment | - Over 5 years |
| Computer Equipment | - Over 5 years |

There is no depreciation charge in the year of purchase and a full years charge in the year of sale.

A change in the estimated useful economic lives of various items of plant and machinery has resulted in the charge for depreciation to be £39,274 lower than had there been no change.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

PHOTODATA TEST SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30th SEPTEMBER 2010

1. ACCOUNTING POLICIES *(continued)*

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

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 arises as a result of including items of income and expenditure in taxation computations in periods different to 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, using the tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

The deferred tax charge has not been discounted.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

PHOTODATA TEST SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30th SEPTEMBER 2010

2. FIXED ASSETS

| | Intangible Assets £ | Tangible Assets £ | Total £ |
|-------------------------------|---------------------------|-------------------------|----------------|
| COST | | | |
| At 1st October 2009 | 60,000 | 659,227 | 719,227 |
| Additions | — | 19,665 | 19,665 |
| Disposals | — | (7,830) | (7,830) |
| At 30th September 2010 | 60,000 | 671,062 | 731,062 |
| DEPRECIATION | | | |
| At 1st October 2009 | 40,000 | 359,368 | 399,368 |
| Charge for year | 12,000 | 63,672 | 75,672 |
| On disposals | — | (2,132) | (2,132) |
| At 30th September 2010 | 52,000 | 420,908 | 472,908 |
| NET BOOK VALUE | | | |
| At 30th September 2010 | 8,000 | 250,154 | 258,154 |
| At 30th September 2009 | 20,000 | 299,859 | 319,859 |

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 loan and overdraft | 416,361 | 357,272 |
| Hire purchase agreements | 46,405 | 43,683 |
| | 462,766 | 400,955 |

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 loan | 28,226 | 60,080 |
| Hire purchase agreements | 75,426 | 114,735 |
| | 103,652 | 174,815 |

PHOTODATA TEST SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30th SEPTEMBER 2010

5. TRANSACTIONS WITH THE DIRECTORS

Loans to Directors

Included in Debtors are the following

Mr S R Taylor

| | Dr | Cr |
|-----------------------------------|------------|------------|
| | £ | £ |
| Balance as at 1st October 2009 | 601 | |
| Balance as at 30th September 2010 | | 601 |
| | — | — |

There were no transactions during the year

The maximum liability during the year was £601

The above existing loan is unsecured, interest free and repayable on demand

Mr G M Swanton

| | Dr | Cr |
|---|---------------------|---------------------|
| | £ | £ |
| Balance as at 1st October 2009 | | 453 |
| Personal expenses incurred on company credit card | 381 | |
| Payment on account of business expenses | 1,478 | |
| Balance as at 30th September 2010 | | 1,406 |
| | <u>1,859</u> | <u>1,859</u> |

There were three transactions during the year

The maximum liability during the year was £1,406

The above existing loan is unsecured, interest free and repayable on demand

PHOTODATA TEST SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30th SEPTEMBER 2010

5. TRANSACTIONS WITH THE DIRECTORS *(continued)*

Loan from Director

Included in Creditors Amounts falling due within one year is the following

Mr P M Router

| | Dr £ | Cr £ |
|-----------------------------------|-------------------|-------------------|
| Balance as at 1st October 2009 | | 996 |
| Balance as at 30th September 2010 | 996 | |
| | <u> </u> | <u> </u> |

There were no transactions during the year

The maximum liability during the year was £996

The above existing loan is unsecured, interest free and repayable on demand

6. SHARE CAPITAL

Allotted, called up and fully paid:

| | 2010 | | 2009 | |
|--------------------------------|------------|------------|------------|------------|
| | No | £ | No | £ |
| 100 Ordinary shares of £1 each | <u>100</u> | <u>100</u> | <u>100</u> | <u>100</u> |