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**A BI DE SYSTEMS LIMITED**

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**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2008**

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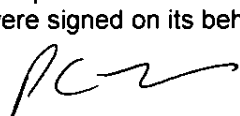
# A BI DE SYSTEMS LIMITED

## ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2008

	Note	2008 £	2007 £
<b>FIXED ASSETS</b>			
TANGIBLE FIXED ASSETS	3	688	898
<b>CURRENT ASSETS</b>			
Debtors		2,122	2,007
Cash at bank		146	1,841
		<u>2,268</u>	<u>3,848</u>
<b>CREDITORS:</b> amounts falling due within one year	4	<u>(10,993)</u>	<u>(9,703)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(8,725)</u>	<u>(5,855)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>£ (8,037)</u>	<u>£ (4,957)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	100	100
Profit and loss account		(8,137)	(5,057)
<b>SHAREHOLDERS' DEFICIT</b>		<u>£ (8,037)</u>	<u>£ (4,957)</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985 and members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 249B(2) of the Act. The director acknowledges his responsibility for ensuring that the company keeps accounting records which comply with section 221 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 April 2008 and of its profit for the year then ended in accordance with the requirements of section 226 of the Act and which otherwise comply with the requirements of the Companies Act 1985 relating to the financial statements so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on



7 Feb 2009

Director

The notes on pages 2 to 4 form part of these financial statements.

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## A BI DE SYSTEMS LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2008

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

##### 1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

##### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office Equipment	-	25% straight line
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##### 1.4 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

# A BI DE SYSTEMS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2008

### 2. TAXATION

	2008 £	2007 £
<b>Analysis of tax charge in the year</b>		
<b>Current tax</b> (see note below)		
UK corporation tax charge on profit for the year	1,505	2,950
<b>Deferred tax</b>		
Origination and reversal of timing differences	(11)	(22)
Effect of increased tax rate on opening liability	(4)	(2)
<b>Total deferred tax</b> (see note 5)	(15)	(24)
<b>Tax on profit on ordinary activities</b>	<b>£ 1,490</b>	<b>£ 2,926</b>

There were no factors that may affect future tax charges.

### 3. TANGIBLE FIXED ASSETS

	£
<b>Cost</b>	
At 1 May 2007	7,625
Additions	294
At 30 April 2008	7,919
<b>Depreciation</b>	
At 1 May 2007	6,727
Charge for the year	504
At 30 April 2008	7,231
<b>Net book value</b>	
At 30 April 2008	£ 688
At 30 April 2007	£ 898

### 4. CREDITORS:

**Amounts falling due within one year**

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**A BI DE SYSTEMS LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2008**

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**5. DEFERRED TAX ASSET**

	<b>2008</b> £	<b>2007</b> £
At 1 May 2007	<b>68</b>	<b>44</b>
Released during the year	<b>15</b>	<b>24</b>
At 30 April 2008	<b>£ 83</b>	<b>£ 68</b>

The deferred tax asset is made up as follows:

	<b>2008</b> £	<b>2007</b> £
Accelerated capital allowances	<b>£ 83</b>	<b>£ 68</b>

**6. SHARE CAPITAL**

	<b>2008</b> £	<b>2007</b> £
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	<b>£ 1,000</b>	<b>£ 1,000</b>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<b>£ 100</b>	<b>£ 100</b>