

Registered number
03814910

E-Testing Consultancy Limited

Report and Accounts

31 May 2009



E-Testing Consultancy Limited
Directors' Report

The directors present their report and accounts for the year ended 31 May 2009.

Principal activities

The company's principal activity during the year continued to be that of Information Technology consultancy.

Directors

The following persons served as directors during the year:

Mr D Pereira
Mr J D Binks
Mr D Rodrigues
Mr M Paget

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 11 November 2009.

A handwritten signature in black ink, appearing to read 'M Paget', with a stylized, wavy line above the name.

M Paget
Director

E-Testing Consultancy Limited
Profit and Loss Account
for the year ended 31 May 2009

	Notes	2009 £	2008 £
Turnover		1,400,946	1,041,033
Administrative expenses		(1,201,119)	(1,033,210)
Operating profit	2	<u>199,827</u>	<u>7,823</u>
Interest receivable		4,306	5,596
Profit on ordinary activities before taxation		<u>204,133</u>	<u>13,419</u>
Tax on profit on ordinary activities	3	(44,351)	(4,934)
Profit for the financial year		<u>159,782</u>	<u>8,485</u>

E-Testing Consultancy Limited
Balance Sheet
as at 31 May 2009

	Notes	2009 £	2008 £
Fixed assets			
Tangible assets	4	17,395	21,595
Current assets			
Debtors	5	123,640	192,752
Cash at bank and in hand		165,283	66,793
		<u>288,923</u>	<u>259,545</u>
Creditors: amounts falling due within one year	6	(188,048)	(162,353)
Net current assets		<u>100,875</u>	<u>97,192</u>
Total assets less current liabilities		<u>118,270</u>	<u>118,787</u>
Provisions for liabilities	7	(1,322)	(1,621)
Net assets		<u>116,948</u>	<u>117,166</u>
Capital and reserves			
Called up share capital	8	67	67
Profit and loss account	9	116,881	117,099
Shareholders' funds		<u>116,948</u>	<u>117,166</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



M Paget
Director

Approved by the board on 11 November 2009

E-Testing Consultancy Limited
Notes to the Accounts
for the year ended 31 May 2009

1 Accounting policies

Basis of preparation

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 represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 25% reducing balance

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Operating profit

2009

2008

£

£

This is stated after charging:

Depreciation of owned fixed assets
 Directors' remuneration
 Pension costs

5,800

7,200

37,500

38,500

60,800

37,600

3 Taxation

2009

2008

£

£

UK corporation tax
 Deferred tax

44,650

4,934

(299)

-

44,351

4,934

E-Testing Consultancy Limited
Notes to the Accounts
for the year ended 31 May 2009

4 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 June 2008	40,769
Additions	1,600
At 31 May 2009	<u>42,369</u>
Depreciation	
At 1 June 2008	19,174
Charge for the year	5,800
At 31 May 2009	<u>24,974</u>
Net book value	
At 31 May 2009	<u>17,395</u>
At 31 May 2008	<u>21,595</u>

5 Debtors

	2009 £	2008 £
Trade debtors	107,113	168,840
Other debtors	16,527	23,912
	<u>123,640</u>	<u>192,752</u>

6 Creditors: amounts falling due within one year

	2009 £	2008 £
Trade creditors	50,229	58,220
Corporation tax	44,650	3,866
Other taxes and social security costs	27,746	33,456
Other creditors	65,423	66,811
	<u>188,048</u>	<u>162,353</u>

7 Provisions for liabilities

Deferred taxation:	2009 £	2008 £
Accelerated capital allowances	1,322	1,621
	<u>1,322</u>	<u>1,621</u>
	2009 £	2008 £
At 1 June	1,621	994
Deferred tax charge in profit and loss account	(299)	627
At 31 May	<u>1,322</u>	<u>1,621</u>

E-Testing Consultancy Limited
Notes to the Accounts
for the year ended 31 May 2009

8 Share capital	2009	2008	2009	2008
	No	No	£	£
Allotted, called up and fully paid:				
Ordinary shares of £1 each	67	67	<u>67</u>	<u>67</u>
 9 Profit and loss account			2009	
			£	
At 1 June 2008			117,099	
Profit for the year			159,782	
Dividends			(160,000)	
			<u>116,881</u>	
At 31 May 2009				
 10 Dividends			2009	2008
			£	£
Dividends for which the company became liable during the year:				
Dividends paid			<u>160,000</u>	<u>109,000</u>