

Registered number  
04533712

Absolute Zero 273 Limited

Abbreviated Accounts

31 July 2010

TUESDAY



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15/03/2011

COMPANIES HOUSE

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**Absolute Zero 273 Limited**  
**Registered number:**  
**Abbreviated Balance Sheet**  
**as at 31 July 2010**

04533712

	Notes	2010 £	2009 £
<b>Fixed assets</b>			
Tangible assets	2	255	339
<b>Current assets</b>			
Debtors		18,877	32,379
Cash at bank and in hand		6,880	4,576
		25,757	36,955
<b>Creditors, amounts falling due within one year</b>		(22,997)	(27,158)
<b>Net current assets</b>		2,760	9,797
<b>Net assets</b>		<u>3,015</u>	<u>10,136</u>
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		3,014	10,135
<b>Shareholders' funds</b>		<u>3,015</u>	<u>10,136</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

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

  
S G Smith  
Director

Approved by the board on 13 March 2011

**Absolute Zero 273 Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 July 2010**

**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	20% straight line
Motor vehicles	25% straight line

***Stocks***

Stock is valued at the lower of cost and net realisable value

***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 Tangible fixed assets**

£

**Cost**

At 1 August 2009	5,795
At 31 July 2010	5,795

**Depreciation**

At 1 August 2009	5,456
Charge for the year	84
At 31 July 2010	5,540

**Net book value**

At 31 July 2010	255
At 31 July 2009	339

**3 Share capital**

	Nominal value	2010 Number	2010 £	2009 £
Allotted, called up and fully paid Ordinary shares	£1 each	-	1	1