

**Abbreviated Accounts**  
**for the Year Ended 31 May 2015**  
**for**  
**Aabyss Computers Limited**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>3</b>

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**DIRECTOR:** T G Midwood

**SECRETARY:** T G Midwood

**REGISTERED OFFICE:** Unit 19 Meridian Business Village  
Hansby Drive  
Hunts Cross  
Liverpool  
Merseyside  
L24 9LG

**REGISTERED NUMBER:** 04726959 (England and Wales)

**ACCOUNTANTS:** SB&P LLP  
Oriel House  
2-8 Oriel Road  
Bootle  
Liverpool  
Merseyside  
L20 7EP

**Abbreviated Balance Sheet**  
**31 May 2015**

	Notes	31.5.15 £	£	31.5.14 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		<b>139,090</b>		156,476
Tangible assets	3		<b>84,184</b>		9,855
			<b>223,274</b>		166,331
<b>CURRENT ASSETS</b>					
Stocks		<b>82,587</b>		99,594	
Debtors		<b>343,713</b>		347,393	
Cash at bank and in hand		<b>59</b>		1,604	
		<b>426,359</b>		448,591	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<b>282,748</b>		284,583	
<b>NET CURRENT ASSETS</b>			<b>143,611</b>		164,008
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>366,885</b>		330,339
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		<b>107,230</b>		51,250
<b>NET ASSETS</b>			<b>259,655</b>		279,089
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		<b>50</b>		50
Capital redemption reserve			<b>50</b>		50
Profit and loss account			<b>259,555</b>		278,989
<b>SHAREHOLDERS' FUNDS</b>			<b>259,655</b>		279,089

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 29 February 2016 and were signed by:

T G Midwood - Director

**Notes to the Abbreviated Accounts  
for the Year Ended 31 May 2015**

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**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of twenty years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 33% on cost, 25% on cost and 15% on cost
Fixtures and fittings	- 20% on cost and 15% on cost
Motor vehicles	- 25% on cost

**Stocks**

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

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 May 2015

2. INTANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 June 2014 and 31 May 2015	<u>347,725</u>
<b>AMORTISATION</b>	
At 1 June 2014	191,249
Amortisation for year	<u>17,386</u>
At 31 May 2015	<u>208,635</u>
<b>NET BOOK VALUE</b>	
At 31 May 2015	<u>139,090</u>
At 31 May 2014	<u>156,476</u>

3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 June 2014	127,247
Additions	100,379
Disposals	<u>(66,857)</u>
At 31 May 2015	<u>160,769</u>
<b>DEPRECIATION</b>	
At 1 June 2014	117,392
Charge for year	26,050
Eliminated on disposal	<u>(66,857)</u>
At 31 May 2015	<u>76,585</u>
<b>NET BOOK VALUE</b>	
At 31 May 2015	<u>84,184</u>
At 31 May 2014	<u>9,855</u>

4. CREDITORS

Creditors include an amount of £ 113,513 for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.5.15	31.5.14
			£	£
50	Ordinary shares	£1	<u>50</u>	<u>50</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.