

# **WORDSMITHS ESPAÑA LIMITED**

**ABBREVIATED STATUTORY ACCOUNTS  
FOR THE YEAR ENDED  
30 APRIL 2009**

THURSDAY



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PC4

28/01/2010

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COMPANIES HOUSE

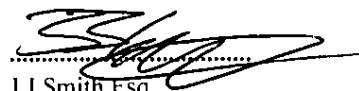
# WORDSMITHS ESPAÑA LIMITED

## Abbreviated Balance Sheet as at 30 April 2009

	Note	2009	2008
<b><u>FIXED ASSETS</u></b>			
Tangible assets	2	650	969
<b><u>CURRENT ASSETS</u></b>			
Debtors		348	2,200
Cash at bank and in hand		8,076	3,971
		8,424	6,171
<b><u>CREDITORS:-</u></b>			
<u>Amounts falling due within one year</u>		9,027	7,033
<b><u>NET CURRENT LIABILITIES</u></b>		(603)	(862)
<b><u>NET ASSETS</u></b>		£47	£107
<b><u>CAPITAL AND RESERVES</u></b>			
Called up share capital	3	1	1
Profit and loss account		46	106
<b><u>SHAREHOLDERS' FUNDS</u></b>		£47	£107

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of s.477 of the Companies Act 2006. No notice requiring an audit for the year ended 30 April 2009 has been deposited under s.476 of the Companies Act 2006. The director acknowledges his responsibility for ensuring that the company keeps accounting records which comply with s.386 of the Companies Act 2006, and for preparing financial statements 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 loss for the year in accordance with the requirements of s.394 and s.395, and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and were approved by the board on 18 January 2010 and signed on its behalf.



J J Smith Esq.  
Director

Company No. 06200558 (England & Wales)

# WORDSMITHS ESPAÑA LIMITED

## Notes to the abbreviated accounts for the year ended 30 April 2009

### 1 ACCOUNTING POLICIES

#### Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### Turnover

Turnover comprises the invoiced value of services supplied by the company, net of Value Added Tax and trade discounts.

#### 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:

Computer Equipment                      33% reducing balance basis

#### Deferred taxation

Where material, the charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that it is material and the directors consider that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

### 2 FIXED ASSETS

#### **Cost**

At 1 May 2008

Additions

At 30 April 2009

#### **Depreciation**

At 1 May 2008

Charge for the year

At 30 April 2009

#### **Net book values**

At 30 April 2009

At 30 April 2008

<u>Tangible</u>
1,445
-
£1,445
476
319
£795
£650
£969

# WORDSMITHS ESPAÑA LIMITED

Notes to the abbreviated accounts  
for the year ended 30 April 2009

## 3 CALLED UP SHARE CAPITAL

### ALLOTTED CALLED UP AND FULLY PAID:

1 Ordinary share of £1

<u>2009</u>
£1

<u>2008</u>
£1