

COMPANY REGISTRATION NUMBER 07270377

ABCD (DIABETES CARE) LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 JANUARY 2012



HW (LEEDS) LLP
CHARTERED ACCOUNTANTS

ABCD (DIABETES CARE) LIMITED

ABBREVIATED ACCOUNTS

PERIOD FROM 1 JULY 2011 TO 31 JANUARY 2012

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ABCD (DIABETES CARE) LIMITED**ABBREVIATED BALANCE SHEET****31 JANUARY 2012**

	Note	31 Jan 12 £	£	30 Jun 11 £	£
CURRENT ASSETS					
Debtors		82,038		58,082	
Cash at bank and in hand		110,068		480,773	
		192,106		538,855	
CREDITORS' Amounts falling due within one year		233,848		508,068	
NET CURRENT (LIABILITIES)/ASSETS			(41,742)		30,787
TOTAL ASSETS LESS CURRENT LIABILITIES			(41,742)		30,787
CAPITAL AND RESERVES					
Called-up equity share capital	2		1		1
Profit and loss account			(41,743)		30,786
(DEFICIT)/SHAREHOLDERS' FUNDS			(41,742)		30,787

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the period by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) 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 period and of its profit or loss for the financial period in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 4 October 2012, and are signed on their behalf by



DR C WALTON
DIRECTOR

Company Registration Number 07270377

The notes on pages 2 to 3 form part of these abbreviated accounts.

ABCD (DIABETES CARE) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 JULY 2011 TO 31 JANUARY 2012

1. ACCOUNTING POLICIES

Basis of accounting

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)

Going concern

The directors confirm that they believe the company is still a going concern and that they will undertake to ensure that adequate financial resources are provided to the company to enable it to meet its liabilities as they fall due

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the period, exclusive of Value Added Tax

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold

Deferred tax assets are recognised only to the extent that the directors consider that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

2. SHARE CAPITAL

Allotted, called up and fully paid

	31 Jan 12		30 Jun 11	
	No	£	No	£
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

ABCD (DIABETES CARE) LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
PERIOD FROM 1 JULY 2011 TO 31 JANUARY 2012

3 CONTROL

ABCD (Diabetes Care) Limited is a 100% owned subsidiary of Diabetes Care Trust (ABCD) Limited, a company incorporated and registered in England and Wales