

Abbreviated Unaudited Accounts for the Year Ended 31 July 2009

for

ABATRON LIMITED

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**ABATRON LIMITED**

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**for the Year Ended 31 July 2009**

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**ABATRON LIMITED**

**Company Information**  
**for the Year Ended 31 July 2009**

**DIRECTORS:**

J G Goldsworth  
R J McMorran

**SECRETARY:**

J G Goldsworth

**REGISTERED OFFICE:**

24 Great King Street  
Edinburgh  
EH3 6QN

**REGISTERED NUMBER:**

67980 (Scotland)

**ACCOUNTANTS:**

R J McMorran  
Chartered Certified Accountant  
49 Post Street  
Godmanchester  
Huntingdon  
Cambs PE29 2AQ

**ABATRON LIMITED****Abbreviated Balance Sheet**  
**31 July 2009**

	Notes	2009 £	2008 £
<b>FIXED ASSETS</b>			
Intangible assets	2	-	-
Tangible assets	3	6,841	41,348
		<u>6,841</u>	<u>41,348</u>
<b>CURRENT ASSETS</b>			
Stocks		43,531	61,128
Debtors		71,634	55,643
Cash at bank and in hand		2,292	-
		<u>117,457</u>	<u>116,771</u>
<b>CREDITORS</b>			
Amounts falling due within one year	4	55,021	107,370
		<u>55,021</u>	<u>107,370</u>
<b>NET CURRENT ASSETS</b>		<u>62,436</u>	<u>9,401</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>69,277</u>	<u>50,749</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year		-	15,651
		<u>-</u>	<u>15,651</u>
<b>NET ASSETS</b>		<u>69,277</u>	<u>35,098</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	101	101
Profit and loss account		69,176	34,997
		<u>69,176</u>	<u>34,997</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>69,277</u>	<u>35,098</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2009 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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 notes form part of these abbreviated accounts

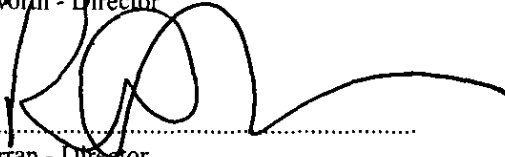
ABATRON LIMITED

Abbreviated Balance Sheet - continued  
31 July 2009

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 Board of Directors on 8 / March / 2010 and were signed on its behalf by:

  
.....  
J G Goldsworth - Director

  
.....  
R J McMorran - Director

The notes form part of these abbreviated accounts

# **ABATRON LIMITED**

## **Notes to the Abbreviated Accounts** **for the Year Ended 31 July 2009**

### **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 net invoiced sales of goods, excluding value added tax.

#### **Research and Development**

Research and development expenditure is being committed in the development of various products, some of which are now fully developed and marketed. The directors assess the life of the products as justifying an amortisation rate of 20% per annum. Because the of the developed products continues a reduced charge is effected in this financial year.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Machinery	- 20% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

#### **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.

### **2. INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 August 2008 and 31 July 2009	<b>56,000</b>
<b>AMORTISATION</b>	
At 1 August 2008 and 31 July 2009	<b>56,000</b>
<b>NET BOOK VALUE</b>	
At 31 July 2009	<b>-</b>
At 31 July 2008	<b>-</b>

**ABATRON LIMITED**

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31 July 2009**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 August 2008	93,925
Disposals	(43,000)
	<hr/>
At 31 July 2009	50,925
	<hr/>
<b>DEPRECIATION</b>	
At 1 August 2008	52,577
Charge for year	4,049
Eliminated on disposal	(12,542)
	<hr/>
At 31 July 2009	44,084
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 July 2009	6,841
	<hr/>
At 31 July 2008	41,348
	<hr/>

**4. CREDITORS**

Creditors include an amount of £0 (2008 - £57,763) for which security has been given.

**5. CALLED UP SHARE CAPITAL**

Allotted and issued:

Number:	Class:	Nominal value:	2009 £	2008 £
101	Ordinary	£1	<u>101</u>	<u>101</u>

**6. ULTIMATE CONTROL**

The company is ultimately controlled by the estate of Mr J B Evans.

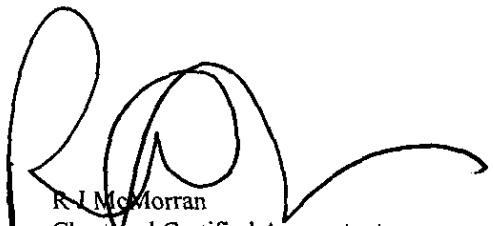
**Chartered Certified Accountants' Report to the Board of Directors**  
**on the Unaudited Financial Statements of**  
**ABATRON LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

You consider that the company is exempt from an audit for the year ended 31 July 2009. You have acknowledged, on the balance sheet, your responsibilities for ensuring that the company keeps accounting records which comply with Sections 386 and 387 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 and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the financial statements on pages three to nine from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these financial statements.



R. J. McMorran  
Chartered Certified Accountant  
49 Post Street  
Godmanchester  
Huntingdon  
Cambs PE29 2AQ

Date:  .....

This page does not form part of the abbreviated accounts