

REGISTERED NUMBER: SC258664 (Scotland)

**Abbreviated Accounts for the Year Ended 30 November 2009**

**for**

**Aberdeen Business Computing Ltd**

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**Aberdeen Business Computing Ltd**

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for the Year Ended 30 November 2009**

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**Aberdeen Business Computing Ltd**

**Company Information**  
**for the Year Ended 30 November 2009**

**DIRECTORS:**

K Hall  
S Coull

**SECRETARY:**

Burnett & Reid

**REGISTERED OFFICE:**

15 Golden Square  
Aberdeen  
AB251RG

**REGISTERED NUMBER:**

SC258664 (Scotland)

**ACCOUNTANTS:**

Garden & Marshall  
Chartered Certified Accountants  
12 Albyn Terrace  
Aberdeen  
AB10 1YP

**Aberdeen Business Computing Ltd**

**Abbreviated Balance Sheet**  
**30 November 2009**

|  | Notes | 30.11.09<br>£ | £      | 30.11.08<br>£ | £      |
|--|-------|---------------|--------|---------------|--------|
| <b>FIXED ASSETS</b>                          |       |               |        |               |        |
| Tangible assets                              | 2     |               | 7,690  |               | 9,069  |
| <b>CURRENT ASSETS</b>                        |       |               |        |               |        |
| Debtors                                      |       | 46,959        |        | 49,381        |        |
| Cash at bank and in hand                     |       | 55,295        |        | 45,869        |        |
|  |       | 102,254       |        | 95,250        |        |
| <b>CREDITORS</b>                             |       |               |        |               |        |
| Amounts falling due within one year          |       | 28,969        |        | 51,653        |        |
| <b>NET CURRENT ASSETS</b>                    |       |               | 73,285 |               | 43,597 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | 80,975 |               | 52,666 |
| <b>PROVISIONS FOR LIABILITIES</b>            |       |               | 1,092  |               | 1,256  |
| <b>NET ASSETS</b>                            |       |               | 79,883 |               | 51,410 |
| <b>CAPITAL AND RESERVES</b>                  |       |               |        |               |        |
| Called up share capital                      | 3     |               | 150    |               | 150    |
| Profit and loss account                      |       |               | 79,733 |               | 51,260 |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |               | 79,883 |               | 51,410 |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 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

**Aberdeen Business Computing Ltd**

**Abbreviated Balance Sheet - continued**  
**30 November 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 24/04/10 and were signed on its behalf by:

  
.....  
S Coull - Director

  
.....  
K Hall - Director

The notes form part of these abbreviated accounts

**Aberdeen Business Computing Ltd**

**Notes to the Abbreviated Accounts**  
**for the Year Ended 30 November 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.

**Tangible fixed assets**

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

Fixtures and fittings                      - 25% on reducing balance

**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**

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

**2. TANGIBLE FIXED ASSETS**

|                       | Total<br>£ |
|-----------------------|------------|
| <b>COST</b>           |            |
| At 1 December 2008    | 15,039     |
| Additions             | 1,019      |
|                       | <hr/>      |
| At 30 November 2009   | 16,058     |
|                       | <hr/>      |
| <b>DEPRECIATION</b>   |            |
| At 1 December 2008    | 5,970      |
| Charge for year       | 2,398      |
|                       | <hr/>      |
| At 30 November 2009   | 8,368      |
|                       | <hr/>      |
| <b>NET BOOK VALUE</b> |            |
| At 30 November 2009   | 7,690      |
|                       | <hr/>      |
| At 30 November 2008   | 9,069      |
|                       | <hr/>      |

**3. CALLED UP SHARE CAPITAL**

|                                  |          |                   |          |          |
|----------------------------------|----------|-------------------|----------|----------|
| Allotted, issued and fully paid: |          |                   |          |          |
| Number:                          | Class:   | Nominal<br>value: | 30.11.09 | 30.11.08 |
|                                  |          |                   | £        | £        |
| 150                              | Ordinary | 1                 | 150      | 150      |
|                                  |          |                   | <hr/>    | <hr/>    |