

Abbreviated Accounts for the Year Ended 30 November 2014

for

Aberdeen Business Computing Limited

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for the Year Ended 30 November 2014**

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Aberdeen Business Computing Limited

Company Information
for the Year Ended 30 November 2014

DIRECTORS:

K Hall
S A Coull

REGISTERED OFFICE:

15 Golden Square
Aberdeen
AB251RG

REGISTERED NUMBER:

SC258664 (Scotland)

ACCOUNTANTS:

Findlay Brown Ltd
Chartered Certified Accountants
53 Huntly Street
Aberdeen
AB10 1TH

Aberdeen Business Computing Limited (Registered number: SC258664)

Abbreviated Balance Sheet
30 November 2014

	Notes	30.11.14 £	£	30.11.13 £	£
FIXED ASSETS					
Tangible assets	2		3,457		3,695
CURRENT ASSETS					
Stocks		15,441		-	
Debtors		105,858		98,320	
Cash at bank		<u>91,521</u>		<u>85,654</u>	
		212,820		183,974	
CREDITORS					
Amounts falling due within one year		<u>92,126</u>		<u>60,128</u>	
NET CURRENT ASSETS			<u>120,694</u>		<u>123,846</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			124,151		127,541
PROVISIONS FOR LIABILITIES			<u>554</u>		<u>929</u>
NET ASSETS			<u>123,597</u>		<u>126,612</u>
CAPITAL AND RESERVES					
Called up share capital	3		150		150
Profit and loss account			<u>123,447</u>		<u>126,462</u>
SHAREHOLDERS' FUNDS			<u>123,597</u>		<u>126,612</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.
- (b)

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 25 August 2015 and were signed on its behalf by:

S A Coull - Director

K Hall - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 30 November 2014

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

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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.

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.

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 December 2013	9,132
Additions	1,165
Disposals	(1,165)
At 30 November 2014	<u>9,132</u>
DEPRECIATION	
At 1 December 2013	5,437
Charge for year	1,403
Eliminated on disposal	(1,165)
At 30 November 2014	<u>5,675</u>
NET BOOK VALUE	
At 30 November 2014	<u>3,457</u>
At 30 November 2013	<u>3,695</u>

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.11.14 £	30.11.13 £
150	Ordinary	1	<u>150</u>	<u>150</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.