

Registered number  
SC306133

Absolute Temperature Ltd

Abbreviated Accounts (Amended)

31 August 2009

WEDNESDAY



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28/07/2010

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COMPANIES HOUSE

**Absolute Temperature Ltd**

**Report to the director on the preparation of the unaudited abbreviated accounts of Absolute Temperature Ltd for the year ended 31 August 2009**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Absolute Temperature Ltd for the year ended 31 August 2009 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.



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3 June 2010

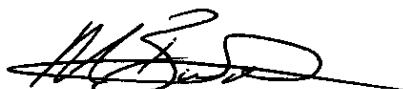
**Absolute Temperature Ltd**  
**Registered number: SC306133**  
**Abbreviated Balance Sheet**  
**as at 31 August 2009**

	Notes	2009 £	2008 £
<b>Fixed assets</b>			
Tangible assets	2	4,035	4,478
<b>Current assets</b>			
Work in progress	-	4,080	
Debtors	30,727	13,647	
Cash at bank and in hand	876	13,032	
	31,603	30,759	
<b>Creditors: amounts falling due within one year</b>	(26,457)	(19,072)	
<b>Net current assets</b>		5,146	11,687
<b>Total assets less current liabilities</b>		9,181	16,165
<b>Creditors: amounts falling due after more than one year</b>		(1,497)	(2,878)
<b>Provisions for liabilities</b>		(76)	25
<b>Net assets</b>		7,608	13,312
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		7,508	13,212
<b>Shareholders' funds</b>		7,608	13,312

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Mark Burns  
Director

Approved by the board on 3 June 2010

**Absolute Temperature Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 August 2009**

**1 Accounting policies**

***Basis of preparation***

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
Motor vehicles	25% reducing balance

***Work in progress***

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

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**Absolute Temperature Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 August 2009**

**2 Tangible fixed assets**

**£**

**Cost**

At 1 September 2008

7,147

Additions

891

At 31 August 2009

8,038

**Depreciation**

At 1 September 2008

2,669

Charge for the year

1,334

At 31 August 2009

4,003

**Net book value**

At 31 August 2009

4,035

At 31 August 2008

4,478

**3 Share capital**

**2009**

**2008**

**2009**

**2008**

**No**

**No**

**£**

**£**

Allotted, called up and fully paid:

Ordinary shares of £1 each

100

100

100

100