

Registered Number SC343856

Hyperdel Ltd

Abbreviated Accounts

30 June 2010

Hyperdel Ltd

Registered Number SC343856

Company Information

Registered Office:

AFM House
6 Crofthead Road
Prestwick
Ayrshire
KA9 1HW

Hyperdel Ltd

Registered Number SC343856

Balance Sheet as at 30 June 2010

	Notes	2010 £	2009 £
Fixed assets			
Tangible	2	884	407
		<u>884</u>	<u>407</u>
Current assets			
Debtors		16,919	1,622
Cash at bank and in hand		3,613	11,951
Total current assets		<u>20,532</u>	<u>13,573</u>
Creditors: amounts falling due within one year		(21,075)	(10,530)
Net current assets (liabilities)		(543)	3,043
Total assets less current liabilities		<u>341</u>	<u>3,450</u>
Provisions for liabilities		(185)	0
Total net assets (liabilities)		<u>156</u>	<u>3,450</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		56	3,350
Shareholders funds		<u>156</u>	<u>3,450</u>

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- a. For the year ending 30 June 2010 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
 - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
 - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
 - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 23 March 2011

And signed on their behalf by:

Mr J Lee, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 30 June 2010

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).

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the accounts. Deferred tax is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantially enacted at the balance sheet date. Deferred tax assets are only recognised where their recoverability in the short term is regarded as more likely than not.

Depreciation

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

Computer equipment 25% on cost

2 Tangible fixed assets

		Total
Cost		£
At 01 July 2009		543
Additions	-	817
At 30 June 2010	-	<u>1,360</u>
Depreciation		
At 01 July 2009		136
Charge for year	-	340
At 30 June 2010	-	<u>476</u>
Net Book Value		
At 30 June 2010		884
At 30 June 2009	-	<u>407</u>

3 Share capital

	2010	2009
	£	£
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100

4 Transactions with directors

Mr J Lee and Mrs M Lee had a loan during the year. The balance at 30th June 2010 was £15,297 (1st July 2009 - £-), £15,297 was advanced during the year.