

Registered number  
2012815

FOOD SERVICES TECHNOLOGY LTD

Abbreviated Accounts

30 September 2009



**FOOD SERVICES TECHNOLOGY LTD**

Registered number: 2012815

**Abbreviated Balance Sheet**

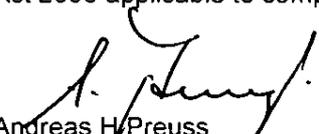
as at 30 September 2009

	Notes	2009 £	2008 £
<b>Fixed assets</b>			
Intangible assets	2	52,711	52,711
Tangible assets	3	<u>451</u>	<u>531</u>
		53,162	53,242
<b>Current assets</b>			
Debtors		2,411,482	2,373,724
Cash at bank and in hand		<u>-</u>	<u>806</u>
		2,411,482	2,374,530
<b>Creditors' amounts falling due within one year</b>		<u>(2,539,951)</u>	<u>(2,426,388)</u>
<b>Net current liabilities</b>		(128,469)	(51,858)
<b>Total assets less current liabilities</b>		<u>(75,307)</u>	<u>1,384</u>
<b>Creditors' amounts falling due after more than one year</b>		(2,119,212)	(2,119,212)
<b>Net liabilities</b>		<u>(2,194,519)</u>	<u>(2,117,828)</u>
<b>Capital and reserves</b>			
Called up share capital	4	1,000,000	1,000,000
Profit and loss account		<u>(3,194,519)</u>	<u>(3,117,828)</u>
<b>Shareholders' funds</b>		<u>(2,194,519)</u>	<u>(2,117,828)</u>

The directors are 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 directors acknowledge their 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

  
Andreas H. Preuss

Director

Approved by the board on 17/05/10

**FOOD SERVICES TECHNOLOGY LTD**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 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) and on a going concern basis on the assumption of continued financial support from the creditors and directors

***Depreciation***

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

Plant and machinery	15% Reducing Balance
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***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

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account

***Licences***

Licences are valued at cost. Amortisation will be calculated to write off the cost in equal annual installments over their estimated useful lives from the implementation of the licences

***Development Costs***

Development expenditure is written off to profit and loss account in the year in which it is incurred unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period during which the company is expected to benefit

**2 Intangible fixed assets**

**Cost**

At 1 October 2008	52,711
At 30 September 2009	<u>52,711</u>

**Amortisation**

At 30 September 2009	<u>-</u>
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**Net book value**

At 30 September 2009	<u>52,711</u>
At 30 September 2008	<u>52,711</u>

**FOOD SERVICES TECHNOLOGY LTD**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 2009**

<b>3 Tangible fixed assets</b>	<b>£</b>
<b>Cost</b>	
At 1 October 2008	35,543
At 30 September 2009	<u>35,543</u>
<b>Depreciation</b>	
At 1 October 2008	35,012
Charge for the year	80
At 30 September 2009	<u>35,092</u>
<b>Net book value</b>	
At 30 September 2009	<u>451</u>
At 30 September 2008	<u>531</u>

<b>4 Share capital</b>	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
	<b>No</b>	<b>No</b>	<b>£</b>	<b>£</b>
Allotted, called up and fully paid				
Ordinary shares of £1 each	1,000,000	1,000,000	<u>1,000,000</u>	<u>1,000,000</u>