Registered number: 2808300

E.A.S. TECHNOLOGY LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2009

E.A.S. TECHNOLOGY LIMITED
REGISTERED NUMBER: 2808300

ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2009

	Note	2009 £	2009 £	2008 £	2008 £
FIXED ASSETS					
Tangible fixed assets	2		**29,646**		*22,886*
CURRENT ASSETS					
Stocks		**7,837**		*7,488*	
Debtors		**40,540**		*49,075*	
Cash at bank		**42,636**		*33,739*	
		91,013		*90,302*	
CREDITORS: amounts falling due within one year		**(66,592)**		*(70,857)*	
NET CURRENT ASSETS			**24,421**		*19,445*
TOTAL ASSETS LESS CURRENT LIABILITIES			**54,067**		*42,331*
CAPITAL AND RESERVES					
Called up share capital	3		**2**		*2*
Profit and loss account			**54,065**		*42,329*
SHAREHOLDERS' FUNDS			**54,067**		*42,331*

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. The director acknowledges his responsibility for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 April 2009 and of its profit for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved and authorised for issue by the board and were signed on its behalf on 16 October 2009.

P J Harlick

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P J Harlick
Director

The notes on pages 2 to 3 form part of these financial statements.

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2009

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & machinery	-	15%	on a reducing balance basis
Fixtures & fittings	-	15%	on a reducing balance basis

1.4 Operating leases

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

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

1.5 Stocks and work in progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.6 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2009

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 May 2008	51,195
Additions	11,992
At 30 April 2009	63,187
Depreciation	
At 1 May 2008	28,309
Charge for the year	5,232
At 30 April 2009	33,541
Net book value	
At 30 April 2009	29,646
At 30 April 2008	*22,886*

3. SHARE CAPITAL

	2009	*2008*
	£	*£*
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	*2*