

Registered number
3627404

ADVANCED VISION TECHNOLOGY LIMITED

Abbreviated Accounts

30 September 2006



ADVANCED VISION TECHNOLOGY LIMITED
Abbreviated Balance Sheet
as at 30 September 2006

	Notes	2006 £	2005 £
Fixed assets			
Tangible assets	2	3,384	4,154
Current assets			
Stocks		1,923	298
Debtors		56,706	62,487
Cash at bank and in hand		18,740	-
		<u>77,369</u>	<u>62,785</u>
Creditors: amounts falling due within one year		<u>(31,557)</u>	<u>(44,398)</u>
Net current assets		<u>45,812</u>	<u>18,387</u>
Total assets less current liabilities		<u>49,196</u>	<u>22,541</u>
Provisions for liabilities		<u>(210)</u>	<u>(256)</u>
Net assets		<u>48,986</u>	<u>22,285</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		48,984	22,283
Shareholders' funds		<u>48,986</u>	<u>22,285</u>

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985



Mr T J White
 Director

Approved by the board on 19 April 2007

ADVANCED VISION TECHNOLOGY LIMITED
Notes to the Abbreviated Accounts
for the year ended 30 September 2006

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Turnover

Turnover represents the value of goods and services supplied by the company, net of value added tax and trade discounts

Depreciation

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

Computer equipment	25% reducing balance
Office equipment	15% reducing balance

Stocks

Stock 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

Research and Development

Research and development costs are charged to the profit and loss account in the year they are incurred

2 Tangible fixed assets	£
Cost	
At 1 October 2005	9,104
Additions	584
Disposals	(858)
At 30 September 2006	<u>8,830</u>
Depreciation	
At 1 October 2005	4,950
Charge for the year	898
On disposals	(402)
At 30 September 2006	<u>5,446</u>
Net book value	
At 30 September 2006	<u>3,384</u>
At 30 September 2005	<u>4,154</u>

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Notes to the Abbreviated Accounts
for the year ended 30 September 2006

3 Share capital			2006	2005
			£	£
Authorised				
Ordinary shares of £1 each			<u>1,000</u>	<u>1,000</u>
	2006	2005	2006	2005
	No	No	£	£
Allotted, called up and fully paid				
Ordinary shares of £1 each	2	2	<u>2</u>	<u>2</u>