

Logic Certification Limited

Abbreviated accounts

Registered number: 4615993

For the 13 month period ended 31 March 2009

SATURDAY



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PC1

30/01/2010

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COMPANIES HOUSE

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Abbreviated Balance Sheet

as at 31 March 2009

| | Note | 31 March 2009 £ | 29 February 2008 £ |
|--|------|-----------------------|--------------------------|
| Fixed assets | | | |
| Tangible assets | 2 | 17,944 | 13,152 |
| | | <u>17,944</u> | <u>13,152</u> |
| Current assets | | | |
| Debtors | | 187,362 | 102,696 |
| Cash | | 26,190 | |
| | | <u>213,552</u> | <u>102,895</u> |
| Creditors: amounts falling due within one year | | <u>(197,018)</u> | <u>(157,238)</u> |
| Net current assets/(liabilities) | | <u>16,534</u> | <u>(54,343)</u> |
| Creditors: amounts falling due after more than one year | | <u>(19,190)</u> | <u>(29,860)</u> |
| | | <u>15,288</u> | <u>(71,051)</u> |
| Capital and reserves | | | |
| Called up share capital | 4 | 2,000 | 2,000 |
| Profit and loss reserve | | 13,288 | (73,051) |
| Total shareholders' funds/(deficit) | | <u>15,288</u> | <u>(71,051)</u> |

- a) For the 13 month period ended 31 March 2009 the company was entitled to exemption under section 249A(1) of the Companies Act 1985.
- b) Members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985;
- c) The directors acknowledge their responsibility for:
 - i) ensuring the company keeps accounting records which comply with section 221; 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 period, and of its profit or loss for the financial period, in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.
- d) The accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies.

These financial statements were approved and authorised for issue on 29 January 2010 on behalf of the Board by



A C W Sheffield
Director

Notes to the abbreviated accounts

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007) and under historical cost accounting rules.

b) Tangible fixed assets

All fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment 20% straight line

c) Taxation

The charge for taxation is based on the profit for the year and takes into account taxation deferred because of timing differences between the treatment of certain items for taxation and accounting purposes.

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes which have arisen but not reversed by the balance sheet date, except as otherwise required by FRS 19.

d) Leases

Assets acquired under finance leases are capitalised and the outstanding future lease obligations are shown in creditors. Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the less or are charged against profits on a straight line basis over the period of the lease.

Notes to the abbreviated accounts (continued)

2 Tangible fixed assets

| | Fixtures, fittings & equipment £ |
|--|---|
| Cost | |
| At 1 March 2008 | 66,154 |
| Additions | 23,063 |
| At 31 March 2009 | 89,217 |
| Depreciation | |
| At 1 March 2008 | 53,002 |
| Charge for the period | 18,271 |
| At 31 March 2009 | 71,272 |
| Net book value at 31 March 2009 | 17,944 |
| Net book value at 29 February 2008 | 13,152 |

3 Creditors

The aggregate amount of creditors for which security has been given amounted to £28,967 (2008: £36,637).

4 Called up share capital

| | 31 March 2009 £ | 29 February 2008 £ |
|---|-----------------------|--------------------------|
| Authorised | | |
| 10,000 Ordinary shares of £1.00 each | 10,000 | 10,000 |
| Allotted, called up and fully paid | | |
| 2,000 Ordinary shares of £1.00 each | 2,000 | 2,000 |

5 Related party transactions

Balances with directors

As at 29 February 2008 the Company had directors current accounts amounting to £2,489. The balance was £2,489 at 31 March 2009.

Notes to the abbreviated accounts *(continued)*

6 Post-balance sheet events

During the 13 month period the Company was controlled by the director, K J Budd, who together with S G Budd owned 100% of the issued share capital.

On 20 May 2009 50.05% of the entire share capital of the Company was acquired by Melorio plc from the directors, K J Budd and S G Budd. As a result the new ultimate parent of the Company is Melorio plc.

Melorio plc is a public limited Company registered in England and Wales.