

Registered Number 05238163

ESPERTO LTD

Abbreviated Accounts

30 September 2008

ESPERTO LTD

Registered Number 05238163

Balance Sheet as at 30 September 2008

	Notes	2008 £	£	2007 £	£
Fixed assets					
Tangible	2		3,880		2,517
Total fixed assets			3,880		2,517
Current assets					
Debtors		99,803		68,256	
Cash at bank and in hand		190,605		191,511	
Total current assets		290,408		259,767	
Creditors: amounts falling due within one year		(63,139)		(86,973)	
Net current assets			227,269		172,794
Total assets less current liabilities			231,149		175,311
 Total net Assets (liabilities)			231,149		175,311
Capital and reserves					
Called up share capital			111		111
Profit and loss account			231,038		175,200
Shareholders funds			231,149		175,311

- a. For the year ending 30 September 2008 the company was entitled to exemption under section 249A(1) of the Companies Act 1985.
- b. The 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 year, and of its profit or loss for the financial year, 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 is 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

Approved by the board on 24 July 2009

And signed on their behalf by:
Mr T Bohn, Director

This document was delivered using electronic communications and authenticated in accordance with section 707B(2) of the Companies Act 1985.

Notes to the abbreviated accounts

For the year ending 30 September 2008

1 Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective January 2007. The financial statements are prepared in accordance with applicable UK Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

Turnover

Turnover is the total amount receivable by the company for goods and services supplied, excluding VAT. The company's revenue comes from its principal trading activity of the provision of web hosting and related computer services. Revenue is recognised when services are rendered to customers.

Depreciation

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

Computer equipment	33.00% Straight Line
Fixtures, fittings & equipment	25.00% Reducing Balance

2 Tangible fixed assets

Cost	£
At 30 September 2007	3,148
additions	3,003
disposals	
revaluations	
transfers	
At 30 September 2008	<u>6,151</u>
Depreciation	
At 30 September 2007	631
Charge for year	1,640
on disposals	
At 30 September 2008	<u>2,271</u>
Net Book Value	
At 30 September 2007	2,517
At 30 September 2008	<u>3,880</u>