Registered Number 05238163

ESPERTO LTD

Abbreviated Accounts

30 September 2010

ESPERTO LTD **Registered Number 05238163**

Balance Sheet as at 30 September 2010

	Notes	2010		2009	
		£	£	£	£
Fixed assets					
Tangible	2		2,550		2,386
Total fixed assets			2,550		2,386
Current assets					
Debtors		176,318		130,561	
Cash at bank and in hand		89,217		122,374	
Total current assets		265,535		252,935	
Creditors: amounts falling due within one year		(47,276)		(42,457)	
Net current assets			218,259		210,478
Total assets less current liabilities			220,809		212,864
Total net Assets (liabilities)			220,809		212,864
Capital and reserves					
Called up share capital			111		111
Profit and loss account			220,698		212,753
Shareholders funds			220,809		212,864

a. For the year ending 30 September 2010 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
c. The directors acknowledge their responsibility for:
    i. ensuring the company keeps accounting records which comply with Section 386; 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 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 17 June 2011

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

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 30 September 2010

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 April 2008. 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 it's 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.

Plant and Machinery	33.00% Straight Line
Fixtures and Fittings	25.00% Reducing Balance

2 **Tangible fixed assets**

Cost	£
At 30 September 2009	6,927
additions	1,999
disposals	
revaluations	
transfers	
At 30 September 2010	8,926
Depreciation	
At 30 September 2009	4,541
Charge for year	1,835
on disposals	
At 30 September 2010	6,376
Net Book Value	
At 30 September 2009	2,386
At 30 September 2010	2,550