

**COMPUTER DEFENCE CONSULTANCY LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2011**

**PARAMOUNT BUSINESS SERVICES LIMITED**

Suite 2 5 Holmfield Mills  
Holdsworth Road  
Holmfield  
Halifax  
West Yorkshire  
HX3 6SN

SATURDAY



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COMPANIES HOUSE

# COMPUTER DEFENCE CONSULTANCY LIMITED

## ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2011

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# COMPUTER DEFENCE CONSULTANCY LIMITED

## ABBREVIATED BALANCE SHEET

31 MARCH 2011

	Note	2011 £	2010 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		-	40
<b>CURRENT ASSETS</b>			
Debtors		21,692	9,124
Cash at bank and in hand		25,911	46,919
		<u>47,603</u>	<u>56,043</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>11,532</u>	<u>23,051</u>
<b>NET CURRENT ASSETS</b>		<u>36,071</u>	<u>32,992</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>36,071</u>	<u>33,032</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	1	1
Profit and loss account		36,070	33,031
<b>SHAREHOLDERS' FUNDS</b>		<u>36,071</u>	<u>33,032</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements 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 Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on 30 June 2011



MR D SHEPHERD

Company Registration Number 05324776

The notes on pages 2 to 3 form part of these abbreviated accounts

# **COMPUTER DEFENCE CONSULTANCY LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2011**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

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)

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

All turnover took place in the UK Total £117,606 (2010 £129,889)

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

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

Equipment - 25% Straight line

#### **Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

#### **Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

# COMPUTER DEFENCE CONSULTANCY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2011

### 1. ACCOUNTING POLICIES *(continued)*

#### Compound instruments

Compound instruments comprise both a liability and an equity component. At date of issue, the fair value of the liability component is estimated using the prevailing market interest rate for a similar debt instrument. The liability component is accounted for as a financial liability.

The residual is the difference between the net proceeds of issue and the liability component (at time of issue). The residual is the equity component, which is accounted for as an equity instrument.

The interest expense on the liability component is calculated applying the effective interest rate for the liability component of the instrument. The difference between this amount and any repayments is added to the carrying amount of the liability in the balance sheet.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 April 2010 and 31 March 2011	<u>2,018</u>
<b>DEPRECIATION</b>	
At 1 April 2010	1,978
Charge for year	40
At 31 March 2011	<u>2,018</u>
<b>NET BOOK VALUE</b>	
At 31 March 2011	<u>-</u>
At 31 March 2010	<u>40</u>

### 3. SHARE CAPITAL

#### Authorised share capital:

	2011 £	2010 £
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

#### Allotted, called up and fully paid:

	2011 No	£	2010 No	£
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>