

# Accesspoint Technologies Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2014

Lambert Chapman LLP  
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**Accesspoint Technologies Limited**  
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**Accesspoint Technologies Limited**  
**Balance Sheet as at 31 August 2014**

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Tangible fixed assets	<u>2</u>	134,866	70,208
<b>Current assets</b>			
Stocks		1,638	-
Debtors		172,444	157,543
Cash at bank and in hand		36,004	26,044
		210,086	183,587
Creditors: Amounts falling due within one year		(242,854)	(203,551)
Net current liabilities		(32,768)	(19,964)
Total assets less current liabilities		102,098	50,244
Provisions for liabilities		(25,091)	(14,042)
Net assets		<u>77,007</u>	<u>36,202</u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	100	100
Revaluation reserve		63,435	33,149
Profit and loss account		13,472	2,953
Shareholders' funds		<u>77,007</u>	<u>36,202</u>

For the year ending 31 August 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The notes on pages 3 to 4 form an integral part of these financial statements.

**Accesspoint Technologies Limited**  
**Balance Sheet as at 31 August 2014**  
*..... continued*

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Approved by the Board on 22 December 2014 and signed on its behalf by:

R M Roebuck  
Director

K Macdonald  
Director

V J Van Der Poel  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.  
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**Accesspoint Technologies Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 August 2014**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of IT services to customers in the Legal Sector.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	33% reducing balance method
Plant and machinery	33% reducing balance method
Improvements to property	10% straight line method

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Deferred tax**

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 required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 September 2013	98,795	98,795
Revaluations	30,286	30,286
Additions	68,854	68,854
At 31 August 2014	197,935	197,935
<b>Depreciation</b>		
At 1 September 2013	28,587	28,587
Charge for the year	34,482	34,482
At 31 August 2014	63,069	63,069
<b>Net book value</b>		
At 31 August 2014	134,866	134,866
At 31 August 2013	70,208	70,208

**Accesspoint Technologies Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 August 2014**  
..... *continued*

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2014</b>		<b>2013</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	100	100	100	100
	<hr/>	<hr/>	<hr/>	<hr/>

**4 Related party transactions**

**Directors' advances and credits**

	<b>2014</b>		<b>2013</b>	
	<b>Advance/ Credit £</b>	<b>2014 Repaid £</b>	<b>Advance/ Credit £</b>	<b>2013 Repaid £</b>
<b>R M Roebuck</b>				
Directors loan transactions	65,375	52,779	57,922	41,998
	<hr/>	<hr/>	<hr/>	<hr/>
<b>K Macdonald</b>				
Directors loan transactions	55,405	52,730	54,032	51,113
	<hr/>	<hr/>	<hr/>	<hr/>
<b>V J Van Der Poel</b>				
Directors loan transactions	33,020	28,749	33,465	27,018
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