

COMPANY REGISTRATION NUMBER 6042889

**BOSTON COMPUTING SOLUTIONS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDING**  
**31 MARCH 2011**

**BOSTON HOUSE LIMITED**

Boston House  
214 High Street  
Boston Spa  
West Yorkshire  
LS23 6AD

SATURDAY



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24/12/2011

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COMPANIES HOUSE

# **BOSTON COMPUTING SOLUTIONS LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2011**

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<b>CONTENTS</b>	<b>PAGE</b>
Abbreviated balance sheet	<b>1</b>
Notes to the abbreviated accounts	<b>2</b>

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# BOSTON COMPUTING SOLUTIONS LIMITED

## ABBREVIATED BALANCE SHEET

31 MARCH 2011

	Note	2011	2010
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		11,913	13,032
<b>CURRENT ASSETS</b>			
Stocks		10,784	-
Debtors		13,889	4,708
Cash at bank and in hand		-	8,924
		<u>24,673</u>	<u>13,632</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>29,616</u>	<u>18,890</u>
<b>NET CURRENT LIABILITIES</b>		<u>(4,943)</u>	<u>(5,258)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>6,970</u>	<u>7,774</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	100	100
Profit and loss account		6,870	7,674
<b>SHAREHOLDER'S FUNDS</b>		<u>6,970</u>	<u>7,774</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 23 December 2011

MR D NORMAN  
Director



Company Registration Number 6042889

The notes on pages 2 to 4 form part of these abbreviated accounts



# **BOSTON COMPUTING SOLUTIONS LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2011**

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### **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

#### **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

Motor Vehicles	- 25% reducing balance
Equipment	- 3 years straight line

#### **Work in progress**

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

#### **Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

# BOSTON COMPUTING SOLUTIONS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2011

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

#### 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.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 April 2010	20,351
Additions	7,313
Disposals	(4,650)
<b>At 31 March 2011</b>	<u>23,014</u>
<b>DEPRECIATION</b>	
At 1 April 2010	7,319
Charge for year	4,557
On disposals	(775)
<b>At 31 March 2011</b>	<u>11,101</u>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2011</b>	<u>11,913</u>
At 31 March 2010	<u>13,032</u>

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# **BOSTON COMPUTING SOLUTIONS LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2011**

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### **3. SHARE CAPITAL**

#### **Authorised share capital:**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
100 Ordinary shares of £1 each	<b><u>100</u></b>	<b><u>100</u></b>

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

	<b>2011</b>		<b>2010</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
100 Ordinary shares of £1 each	<b><u>100</u></b>	<b><u>100</u></b>	<b><u>100</u></b>	<b><u>100</u></b>