

COMPANY REGISTRATION NUMBER 6042889

**BOSTON COMPUTING SOLUTIONS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDING**  
**31 MARCH 2014**



**BOSTON HOUSE LIMITED**

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

# **BOSTON COMPUTING SOLUTIONS LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2014**

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# BOSTON COMPUTING SOLUTIONS LIMITED

## ABBREVIATED BALANCE SHEET

31 MARCH 2014

	Note	2014 £	2013 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>23,414</u>	<u>21,848</u>
<b>CURRENT ASSETS</b>			
Stocks		-	2,601
Debtors		12,723	9,990
Cash at bank and in hand		<u>152</u>	<u>3,132</u>
		12,875	15,723
<b>CREDITORS: Amounts falling due within one year</b>		<u>25,811</u>	<u>28,817</u>
<b>NET CURRENT LIABILITIES</b>		<u>(12,936)</u>	<u>(13,094)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>10,478</u>	<u>8,754</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	100	100
Profit and loss account		<u>10,378</u>	<u>8,654</u>
<b>SHAREHOLDER'S FUNDS</b>		<u>10,478</u>	<u>8,754</u>

For the year ended 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Director's responsibilities:

- The member has not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 22 December 2014.

MR D NORMAN  
Director



Company Registration Number: 6042889

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

# **BOSTON COMPUTING SOLUTIONS LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2014**

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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:

Fixtures & Fittings	- 4 years straight line
Equipment	- 4 years straight line

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **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 2014

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### 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 2013	47,848
Additions	12,463
<b>At 31 March 2014</b>	<u>60,311</u>
<b>DEPRECIATION</b>	
At 1 April 2013	26,000
Charge for year	10,897
<b>At 31 March 2014</b>	<u>36,897</u>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2014</b>	<u>23,414</u>
At 31 March 2013	<u>21,848</u>

### 3. SHARE CAPITAL

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

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