

**REGISTERED NUMBER: 157282 (Scotland)**

Abbreviated Unaudited Accounts

for the year ended 30 April 2008

for

Technical Point Ltd



**Technical Point Ltd**

**Contents of the Abbreviated Accounts**  
**for the year ended 30 April 2008**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>3</b>

Technical Point Ltd

Company Information  
for the year ended 30 April 2008

**DIRECTOR:**

G McDonald

**SECRETARY:**

Mrs S E McDonald

**REGISTERED OFFICE:**

101 Fountainhall Road  
Aberdeen  
Aberdeenshire  
AB15 4EB

**REGISTERED NUMBER:**

157282 (Scotland)

**ACCOUNTANTS:**

Grampian Accounting  
3 Prospect Place  
Westhill  
Aberdeenshire  
AB32 6SY

Technical Point Ltd

Abbreviated Balance Sheet  
30 April 2008

	Notes	30.4.08 £	£	30.4.07 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		1		1
<b>CURRENT ASSETS</b>					
Stocks		1,770		2,970	
Debtors		9,786		-	
Cash at bank		2,340		10,260	
		<u>13,896</u>		<u>13,230</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>29,491</u>		<u>28,712</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(15,595)</u>		<u>(15,482)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(15,594)</u>		<u>(15,481)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		10		10
Profit and loss account			<u>(15,604)</u>		<u>(15,491)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(15,594)</u>		<u>(15,481)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 April 2008.

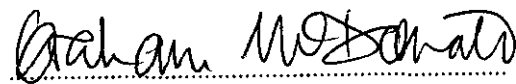
The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the director on 20.07.08 and were signed by:

  
G McDonald - Director

The notes form part of these abbreviated accounts

Technical Point Ltd

Notes to the Abbreviated Accounts  
for the year ended 30 April 2008

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. **TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 May 2007	<b>8,528</b>
Additions	<b>80</b>
	<hr/>
At 30 April 2008	<b>8,608</b>
	<hr/>
<b>DEPRECIATION</b>	
At 1 May 2007	<b>8,527</b>
Charge for year	<b>80</b>
	<hr/>
At 30 April 2008	<b>8,607</b>
	<hr/>
<b>NET BOOK VALUE</b>	
At 30 April 2008	<b>1</b>
	<hr/> <hr/>
At 30 April 2007	<b>1</b>
	<hr/> <hr/>

Technical Point Ltd

Notes to the Abbreviated Accounts - continued  
for the year ended 30 April 2008

3. **CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal	30.4.08	30.4.07
		value:	£	£
100	Ordinary	£1	100	100
			<u>          </u>	<u>          </u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal	30.4.08	30.4.07
		value:	£	£
10	Ordinary	£1	10	10
			<u>          </u>	<u>          </u>