Registered Number SC164676(Scotland)



BORDERS INFORMATION TECHNOLOGY LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2008

*SUOMQ2L5

26/08/2008 COMPANIES HOUSE 1142

COMPANY INFORMATION



Directors G A M Carnegue

Mrs M J Carnegie

Secretary G A M Carnegie

Registered Office Pentlands

Urquhart Brae Carrbridge Invernesshire PH23 3AZ

Accountants Mallinson Marshall

Chartered Accountants

27 Raith Drive Kirkcaldy Fife

KY2 5NW

Bankers Royal Bank of Scotland

36 St Andrew Square

Edinburgh EH2 2YB

Solicitors Murray WS

40 Castle Street

Edinburgh EH2 3BN

CHARTERED ACCOUNTANTS' REPORT

to BORDERS INFORMATION TECHNOLOGY LIMITED

pursuant to Section 247b to The Companies Act 1985

We have examined the abbreviated accounts on Pages 3 to 5 together with the financial statements of Borders Information Technology Limited prepared under Section 226 of the Companies Act 1985 for the year ended 30 June 2008.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts, in accordance with Section 246(5) and (6) of the Act, to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions, and to report our opinion to you

Basis of Opinion

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to the exemptions and that the abbreviated accounts have been properly prepared from these financial statements. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements

Opinion

In our opinion the company is entitled to prepare accounts in accordance with Section 246(5) and (6) of the Companies Act 1985 in respect of the year ended 30 June 2008, and the abbreviated accounts on pages 2 to 4 have been properly prepared in accordance with those provisions

MALLINSON MARSHALL

Makien Mougall

Chartered Accountants

20 August 2008

27 Raith Drive Kirkcaldy Fife KY2 5NW

ABBREVIATED BALANCE SHEET

AS AT 30 JUNE 2008

| | Note | 2008 £ | 2007 £ |
|---|------|-------------------|-------------------|
| Tangible Fixed Assets | 2 | 269 | 158 |
| Current assets Debtors Cash and Bank balances | | 16,430 | 2,552 15,902 |
| Creditors due within one year | | 16,430 (5,488) | 18,454 (3,923) |
| Net current assets | | 10,982 | 14,531 |
| Total Assets less current liabilities | | 11,251 | 14,689 |
| Represented by Capital and reserves | | | |
| Capital and reserves Called up share capital Revenue reserves | 3 | 2 11,249 | 2 14,687 |
| | | 11,251 | 14,689 |

The directors confirm that for the financial year ended 30 June 2008, the Company was entitled to audit exemption under Section 249A(1) of the Companies Act 1985 and confirm that no notice requiring an audit has been deposited under Section 249B(2) of the Companies Act 1985. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part V11 of the Companies Act 1985 relating to small companies

The financial statements were approved by the directors on 20 August 2008

GAM Carnegie Collemnia Director

The notes on pages 4 and 5 form part of these financial statements.

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2008



1. Principal Accounting Policies

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

The principal accounting policies of the company are set out below and are unchanged from the previous year.

(a) Turnover

Turnover is the total amount receivable by the company for goods supplied and services provided, excluding VAT and trade discounts

(b) Depreciation

The cost of fixed assets is depreciated by equal annual instalments over the expected useful lives of the assets as follows:

Computer Equipment

4 years

(c) Pensions

The Company operates a defined contribution scheme The cost of contributions are charged to the profit and loss account as incurred These contributions are invested separately from the company's assets

2. Tangible Fixed Assets

| | Office |
|--------------------------------|-----------|
| | Equipment |
| Cost | £ |
| At 1 July 2007 | 5,892 |
| Additions | 336 |
| At 30 June 2008 | 6,228 |
| Aggregate Depreciation | |
| At 1 July 2007 | 5,734 |
| Charge for Year | 225 |
| At 30 June 2008 | 5,959 |
| Net Book Value at 30 June 2008 | 269 |
| Net Book Value at 30 June 2007 | 158 |
| | |

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2008



3. Share capital

| Share capital | 2008 & 2007 £ |
|---|------------------|
| Authorised 1,000 ordinary shares of £1 each | 1,000 |
| Allotted, called up and fully paid 2 ordinary shares of £1 each | 2 |