

**SCOPE FEATURES (PHOTOGRAPHERS' AGENTS)  
LIMITED**

**ABBREVIATED ACCOUNTS**

**31 MARCH 2009**



**BROWN & CO LLP**

Chartered Accountants  
4 High Street  
Brasted  
Westerham  
Kent  
TN16 1JA

# **SCOPE FEATURES (PHOTOGRAPHERS' AGENTS) LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2009**

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# SCOPE FEATURES (PHOTOGRAPHERS' AGENTS) LIMITED

## ABBREVIATED BALANCE SHEET

31 MARCH 2009

	Note	2009	2008
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		10,136	11,715
Investments		44,208	44,208
		<u>54,344</u>	<u>55,923</u>
<b>CURRENT ASSETS</b>			
Debtors		94,814	115,533
Cash at bank and in hand		38,045	38,492
		<u>132,859</u>	<u>154,025</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>103,379</u>	<u>123,602</u>
<b>NET CURRENT ASSETS</b>		<u>29,480</u>	<u>30,423</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>83,824</u>	<u>86,346</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	10	10
Profit and loss account		83,814	86,336
<b>SHAREHOLDERS' FUNDS</b>		<u>83,824</u>	<u>86,346</u>

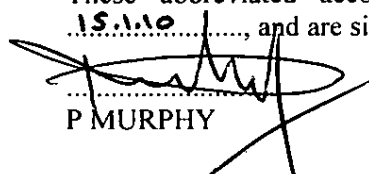
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 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 226, 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 VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on 15.11.09, and are signed on their behalf by:

  
P MURPHY

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

**SCOPE FEATURES (PHOTOGRAPHERS' AGENTS) LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 31 MARCH 2009****1. ACCOUNTING POLICIES****Basis of accounting**

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of financial instruments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

**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:

Equipment	-	25% of net book value per annum
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**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.

**Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# SCOPE FEATURES (PHOTOGRAPHERS' AGENTS) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2009

### 2. FIXED ASSETS

	Tangible Assets £	Investments £	Total £
<b>COST</b>			
At 1 April 2008	78,128	44,208	122,336
Additions	2,763	—	2,763
Disposals	(964)	—	(964)
<b>At 31 March 2009</b>	<u>79,927</u>	<u>44,208</u>	<u>124,135</u>
<b>DEPRECIATION</b>			
At 1 April 2008	66,413	—	66,413
Charge for year	3,378	—	3,378
<b>At 31 March 2009</b>	<u>69,791</u>	<u>—</u>	<u>69,791</u>
<b>NET BOOK VALUE</b>			
<b>At 31 March 2009</b>	<u>10,136</u>	<u>44,208</u>	<u>54,344</u>
At 31 March 2008	<u>11,715</u>	<u>44,208</u>	<u>55,923</u>

### 3. SHARE CAPITAL

#### Authorised share capital:

	2009 £	2008 £
1,000 Ordinary 10p shares of £0.10 each	<u>100</u>	<u>100</u>

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

	2009 No	£	2008 No	£
Ordinary 10p shares of £0.10 each	<u>100</u>	<u>10</u>	<u>100</u>	<u>10</u>

**SCOPE FEATURES (PHOTOGRAPHERS' AGENTS) LIMITED**

**ACCOUNTANTS' REPORT TO THE DIRECTORS OF SCOPE FEATURES  
(PHOTOGRAPHERS' AGENTS) LIMITED**

**YEAR ENDED 31 MARCH 2009**

As described on the balance sheet, the directors of the company are responsible for the preparation of the abbreviated accounts for the year ended 31 March 2009, set out on pages 1 to 3.

You consider that the company is exempt from an audit under the Companies Act 1985.

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

*Brown & Co LLP*

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*15.1.10*