

Company Registration number 2817403

THE PROFESSIONAL COMPUTING ASSOCIATION LIMITED

Abbreviated Accounts

For the year ended 31 May 2009

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THE PROFESSIONAL COMPUTING ASSOCIATION LIMITED

Financial statements for the year ended 31 May 2009

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THE PROFESSIONAL COMPUTING ASSOCIATION LIMITED**Abbreviated balance sheet as at 31 May 2009**

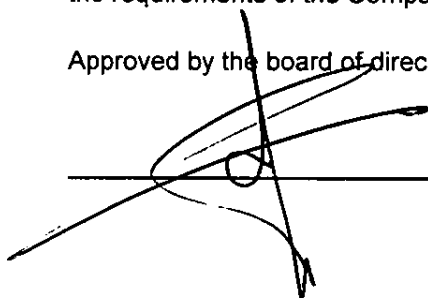
	<u>Notes</u>	<u>2009</u> £	<u>2008</u> £
Fixed assets			
Tangible assets	2	1,411	2,821
Current assets			
Debtors		25,521	10,983
Cash at bank and in hand		4,500	18,571
		<u>30,021</u>	<u>29,554</u>
Creditors: amounts falling due within one year		<u>(11,612)</u>	<u>(14,221)</u>
Net current assets		<u>18,409</u>	<u>15,333</u>
Total assets less current liabilities		<u>19,820</u>	<u>18,154</u>
Capital and reserves			
Profit and loss account		<u>19,820</u>	<u>18,154</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the financial year ended 31 May 2009 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for 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 if its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the board of directors on 4 October 2009 and signed on its behalf.



J L Harris - Director

The notes on pages 2 to 2 form part of these financial statements.

THE PROFESSIONAL COMPUTING ASSOCIATION LIMITED

Notes to the abbreviated accounts for the year ended 31 May 2009

1 Accounting policies

a) *Basis of accounting*

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company has taken advantage of the exemption, conferred by Financial Reporting Standard 1, from presenting a cash flow statement as it qualifies as a small company.

b) *Turnover*

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

c) *Depreciation of tangible fixed assets*

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Plant and machinery	33% straight line on computer equipment	20% straight line on other assets
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d) *Taxation*

The Company is a "mutual" company for the purposes of section 490 Taxes Act 1988. No corporation tax liability arises in respect of these financial statements except upon interest received.

2 Fixed assets

	<i>Tangible fixed assets £</i>
Cost:	
At 1 June 2008	18,713
Depreciation:	
At 1 June 2008	15,892
Provision for the year	1,410
At 31 May 2009	17,302
Net book value:	
At 31 May 2009	1,411
At 31 May 2008	2,821