

COMPANY REGISTRATION NUMBER  
02935835

**MAN BYTES DOG LIMITED**  
**ABBREVIATED ACCOUNTS**  
**30 JUNE 2009**

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**MAN BYTES DOG LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 JUNE 2009**

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**MAN BYTES DOG LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**30 JUNE 2009**

	Note	£	2009 £	2008 £
<b>FIXED ASSETS</b>	<b>2</b>			
Tangible assets			<u>45,896</u>	<u>48,769</u>
<b>CURRENT ASSETS</b>				
Debtors		294,685		210,125
Cash at bank and in hand		<u>7,204</u>		<u>17,852</u>
		301,898		227,977
<b>CREDITORS: Amounts falling due within one year</b>		<u>614,952</u>		<u>526,666</u>
<b>NET CURRENT LIABILITIES</b>			<u>(313,063)</u>	<u>(298,689)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(267,167)</u>	<u>(249,920)</u>
<b>CAPITAL AND RESERVES</b>				
Called-up equity share capital	3		571	578
Share premium account			428,667	428,667
Profit and loss account			<u>(696,405)</u>	<u>(679,165)</u>
<b>DEFICIT</b>			<u>(267,167)</u>	<u>(249,920)</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 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 sections 394 and 395, 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 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 30th March 2010 and are signed on their behalf by

J R Young  
Director



Company Registration Number 02935835

The notes on pages 2 to 4 form part of these abbreviated accounts.

# **MAN BYTES DOG LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 JUNE 2009**

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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

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

#### **Research and development**

Research and development expenditure is written off in the year in which it is incurred

Development expenditure incurred on clearly defined projects whose outcome can be assessed with reasonable certainty is carried forward and amortisation is charged from that time over the lesser of the life of the project or three years

#### **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

Leasehold Property	-	33% straight line
Plant & Machinery	-	25% straight line
Computer Equipment	-	33% straight line

#### **Deferred taxation**

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

#### **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

# MAN BYTES DOG LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2009

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### 1. ACCOUNTING POLICIES *(continued)*

#### Going concern

At the balance sheet date, liabilities exceeded assets by £267,167. However, the directors are willing to support the business and are satisfied that the accounts have been properly prepared on a going concern basis.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 July 2008	165,931
Additions	<u>23,338</u>
<b>At 30 June 2009</b>	<u><b>189,269</b></u>
 <b>DEPRECIATION</b>	
At 1 July 2008	117,162
Charge for year	<u>26,211</u>
<b>At 30 June 2009</b>	<u><b>143,373</b></u>
 <b>NET BOOK VALUE</b>	
<b>At 30 June 2009</b>	<u><b>45,896</b></u>
At 30 June 2008	<u>48,769</u>

# MAN BYTES DOG LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2009

### 3. SHARE CAPITAL

#### Authorised share capital:

	2009	2008
	£	£
16,019 Ordinary A shares of £0 01 each	160.19	160 19
16,019 Ordinary B shares of £0 01 each	160.19	160 19
11,208 Ordinary C shares of £0 01 each	112.08	112 08
20,234 Ordinary D shares of £0 01 each	202.34	202 34
	<u>634.80</u>	<u>634 80</u>

#### Allotted and called up:

	2009		2008	
	No	£	No	£
16,019 Ordinary A shares of £0 01 each	16,019	160.19	16,019	160 19
16,019 Ordinary B shares of £0 01 each	16,019	160.19	16,019	160 19
4,821 Ordinary C shares of £0 01 each	4,821	48.21	5,495	54 95
20,234 Ordinary D shares of £0 01 each	20,234	202.34	20,234	202 34
	<u>57,093</u>	<u>570.93</u>	<u>57,767</u>	<u>577 67</u>