Company Registration No. 02800498 (England and Wales)

REFERENCE POINT COMPUTERS LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2008

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REFERENCE POINT COMPUTERS LIMITED

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REFERENCE POINT COMPUTERS LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2008

	Notes	2008 £	2008 £	2007 £	2007 £
Fixed assets					
Tangible assets	2		14,520		17,133
Current assets					
Stocks		4,532		5,751	
Debtors		110,787		100,408	
Cash at bank and in hand		11,537		50,286	
		126,856		156,445	
Creditors: amounts falling due within one year	3	(95,152)		(93,932)	
Net current assets			31,704		62,513
Total assets less current liabilities			46,224		79,646
Creditors: amounts falling due after more than one year	4		(3,090)		(7,118)
Provisions for liabilities			-		(546)
			43,134		71,982
Capital and reserves					
Called up share capital	5		100		100
Profit and loss account			43,034		71,882
Shareholders' funds			43,134		71,982

REFERENCE POINT COMPUTERS LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2008

In preparing these financial statements:

(a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;

(b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and

(c) The directors acknowledge their responsibilities for:

  (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and

  (ii) preparing accounts 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 this Act relating to accounts, 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.

Approved by the Board and authorised for issue on ...22/10/08...

.....

T J Davis
Director

REFERENCE POINT COMPUTERS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2008

1 Accounting policies

1.1 Accounting convention
The financial statements are prepared under the historical cost convention.

1.2 Turnover
Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	15% Reducing balance
Motor vehicles	25% Reducing balance

1.4 Leasing and hire purchase commitments
Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5 Stock
Stock is valued at the lower of cost and net realisable value.

1.6 Deferred taxation
Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

2 Fixed assets

	Tangible assets £
Cost	
At 1 April 2007	29,379
Additions	1,339
At 31 March 2008	30,718
Depreciation	
At 1 April 2007	12,246
Charge for the year	3,952
At 31 March 2008	16,198
Net book value	
At 31 March 2008	14,520
At 31 March 2007	17,133

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £3,987 (2007 - £3,987).

4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £3,090 (2007 - £7,118).

5 Share capital

	2008	2007
	£	£
Authorised		
100 Ordinary of £1 each	100	100
Allotted, called up and fully paid		
100 Ordinary of £1 each	100	100

6 Ultimate parent company

The ultimate parent company is Reference Point (Holdings) Limited, a company incorporated in the UK.