Registration number: 03211482

Business Computer Solutions Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2012

Batchelor Coop Ltd Chartered Accountants
The New Barn Mill Lane Eastry Sandwich Kent CT13 0JW

Business Computer Solutions Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of Business Computer Solutions Ltd for the Year Ended 30 June 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Business Computer Solutions Ltd for the year ended 30 June 2012 set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Business Computer Solutions Ltd, as a body, in accordance with the terms of our engagement letter dated 10 October 2005. Our work has been undertaken solely to prepare for your approval the accounts of Business Computer Solutions Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Business Computer Solutions Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Business Computer Solutions Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Business Computer Solutions Ltd. You consider that Business Computer Solutions Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Business Computer Solutions Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Batchelor Coop Ltd
Chartered Accountants
The New Barn
Mill Lane
Eastry
Sandwich
Kent
CT13 0JW

25 March 2013

Business Computer Solutions Ltd
(Registration number: 03211482)
Abbreviated Balance Sheet at 30 June 2012

	Note	2012 £	2011 £
Fixed assets			
Tangible fixed assets		120,704	115,541
Current assets			
Stocks		25,341	22,156
Debtors		157,117	161,978
Cash at bank and in hand		183,918	157,058
		366,376	341,192
Creditors: Amounts falling due within one year		(188,640)	(171,421)
Net current assets		177,736	169,771
Total assets less current liabilities		298,440	285,312
Creditors: Amounts falling due after more than one year		(26,068)	(33,680)
Provisions for liabilities		(5,518)	(5,632)
Net assets		266,854	246,000
Capital and reserves			
Called up share capital	3	10	10
Profit and loss account		266,844	245,990
Shareholders' funds		266,854	246,000

For the year ending 30 June 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 22 March 2013 and signed on its behalf by:

.....
Mr G Johns
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Revenue recognition

Revenue is recognised when goods are supplied, irrespective of the date the goods were invoiced.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% on written down value
Office equipment	25% on written down value
Computer equipment	25% on written down value
Land and buildings	Over the period of the lease
Fixtures and fittings	15% on written down value
Plant and machinery	15% on written down value

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse,

based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 **Fixed assets**

	Tangible assets £	Total £
Cost		
At 1 July 2011	283,376	283,376
Additions	38,271	38,271
Disposals	(6,150)	(6,150)
At 30 June 2012	315,497	315,497
Depreciation		
At 1 July 2011	167,835	167,835
Charge for the year	32,014	32,014
Eliminated on disposals	(5,056)	(5,056)
At 30 June 2012	194,793	194,793
Net book value		
At 30 June 2012	120,704	120,704
At 30 June 2011	115,541	115,541

3 **Share capital**

Allotted, called up and fully paid shares

	2012		2011	
	No.	**£**	**No.**	**£**
Ordinary shares of £1 each	5	5	5	5
Ordinary A shares of £1 each	1	1	1	1
Ordinary B shares of £1 each	3	3	3	3
Ordinary C shares of £1 each	1	1	1	1
	10	10	10	10

4 **Control**

The company is controlled by the directors by virtue of their 100% beneficial interest in the company's issued share capital.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.