

**BYTESIZE LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**  
**FOR**  
**30TH NOVEMBER 2000**

**WILDS LIMITED**  
Chartered Accountants  
Lancaster House  
70-76 Blackburn Street  
Radcliffe  
Manchester  
M26 2JW





# **BYTESIZE LIMITED**

## **ABBREVIATED FINANCIAL STATEMENTS**

**YEAR ENDED 30TH NOVEMBER 2000**

---

### **CONTENTS**

### **PAGE**

Abbreviated balance sheet

**1**

Notes to the abbreviated financial statements

**2**

---

**BYTESIZE LIMITED****ABBREVIATED BALANCE SHEET****30TH NOVEMBER 2000**

	Note	2000 £	1999 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		2,773	2,299
<b>CURRENT ASSETS</b>			
Stocks		1,500	4,200
Debtors		5,817	943
Cash at bank and in hand		1	4,592
		<u>7,318</u>	<u>9,735</u>
<b>CREDITORS: Amounts falling Due within one year</b>		<u>(9,714)</u>	<u>(11,716)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(2,396)</u>	<u>(1,981)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>377</u>	<u>318</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	3	3
Profit and Loss Account		374	315
<b>SHAREHOLDERS' FUNDS</b>		<u>377</u>	<u>318</u>

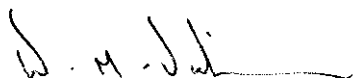
The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of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

The director acknowledges his responsibility 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 financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These financial statements were approved and signed by the director on 23rd January 2002



Mr W.M. Vickerman

The notes on pages 2 to 3 form part of these financial statements.

# BYTESIZE LIMITED

## NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 30TH NOVEMBER 2000

---

### 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 March 2000).

#### Turnover

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

#### 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:

Computer Equipment	- 33% reducing balance
Fixtures & Fittings	- 25% reducing balance

#### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Deferred taxation

Provision is made, under the liability method, to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences to the extent that it is considered that a net liability may arise.

### 2. FIXED ASSETS

	<b>Tangible Fixed Assets £</b>
<b>COST</b>	
At 1st December 1999	15,678
Additions	1,721
<b>At 30th November 2000</b>	<u>17,399</u>
<b>DEPRECIATION</b>	
At 1st December 1999	13,379
Charge for year	1,247
<b>At 30th November 2000</b>	<u>14,626</u>
<b>NET BOOK VALUE</b>	
<b>At 30th November 2000</b>	<u>2,773</u>
At 30th November 1999	<u>2,299</u>

---

# BYTESIZE LIMITED

## NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 30TH NOVEMBER 2000

---

### 3. SHARE CAPITAL

**Authorised share capital:**

	2000	1999
	£	£
100 Ordinary shares of £1.00 each	<u>100</u>	<u>100</u>

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

	2000	1999
	£	£
Ordinary share capital	<u>3</u>	<u>3</u>