

**OPTIFLOW LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**5 APRIL 2006**



**PEPLOWS**  
Chartered Accountants  
Moorgate House  
King Street  
Newton Abbot  
Devon

**OPTIFLOW LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 5 APRIL 2006**

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<b>Contents</b>	<b>Pages</b>
Abbreviated balance sheet	<b>1</b>
Notes to the abbreviated accounts	<b>2 to 4</b>

# OPTIFLOW LIMITED

## ABBREVIATED BALANCE SHEET

5 APRIL 2006

	Note	2006 £	£	2005 £	£
<b>Fixed assets</b>	<b>2</b>				
Tangible assets			667		1,112
<b>Current assets</b>					
Debtors		13,702		5,969	
Cash at bank and in hand		15,132		8,878	
		28,834		14,847	
<b>Creditors: Amounts falling due within one year</b>		28,758		18,877	
<b>Net current assets/(liabilities)</b>			76		(4,030)
<b>Total assets less current liabilities</b>			743		(2,918)
<b>Capital and reserves</b>					
Called-up equity share capital	4		100		100
Profit and loss account			643		(3,018)
<b>Shareholders' funds/(deficiency)</b>			743		(2,918)

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 abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved and signed by the director on 28.7.06

Mr C.N. MacIntosh  
Director



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

**YEAR ENDED 5 APRIL 2006**

# OPTIFLOW LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 5 APRIL 2006

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### 1. Accounting policies *(continued)*

#### 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.

### 2. Fixed assets

	<b>Tangible Assets £</b>
<b>Cost</b>	
At 6 April 2005 and 5 April 2006	<u><b>6,829</b></u>
<b>Depreciation</b>	
At 6 April 2005	<b>5,717</b>
Charge for year	<u><b>445</b></u>
At 5 April 2006	<u><b>6,162</b></u>
<b>Net book value</b>	
At 5 April 2006	<u><b>667</b></u>
At 5 April 2005	<u><b>1,112</b></u>

### 3. Transactions with the director

#### Director's Loan Account

Included in debtors is an amount due from the director of the company, which is as follows:-

	6th April 2005	5th April 2006	Maximum Overdrawn Liability
	£	£	£
Mr C.N. MacIntosh	3,040	2,203	6,198

# OPTIFLOW LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 5 APRIL 2006

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### 4. Share capital

#### Authorised share capital:

	2006	2005
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

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

	2006		2005	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>