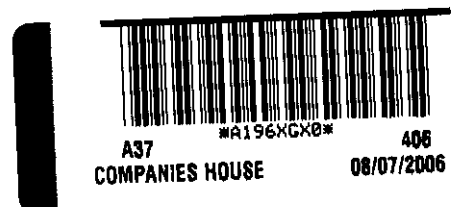


Unaudited Abbreviated Accounts for the Year Ended 28 February 2006

for

QuBES Limited



QuBES Limited

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for the Year Ended 28 February 2006

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QuBES Limited

Company Information  
for the Year Ended 28 February 2006

**DIRECTOR:** Mrs S Forster

**SECRETARY:** L Forster

**REGISTERED OFFICE:** Strawberry Cottage  
The Old Station  
Nidd  
Harrogate  
North Yorkshire  
HG3 3BG

**REGISTERED NUMBER:** 4666188 (England and Wales)

**ACCOUNTANTS:** A.G.L. Accountancy Services  
42 Chatsworth Road  
Harrogate  
North Yorkshire  
HG1 5HS

**Abbreviated Balance Sheet**  
**28 February 2006**

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QuBES Limited

Notes to the Abbreviated Accounts  
for the Year Ended 28 February 2006

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 25% on reducing balance

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

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

2. **TANGIBLE FIXED ASSETS**

	<u>Total</u>
	£
<b>COST:</b>	
At 1 March 2005	
and 28 February 2006	<u>8,581</u>
<b>DEPRECIATION:</b>	
At 1 March 2005	2,145
Charge for year	<u>1,609</u>
At 28 February 2006	<u>3,754</u>
<b>NET BOOK VALUE:</b>	
At 28 February 2006	<u>4,827</u>
At 28 February 2005	<u>6,436</u>

3. **CALLED UP SHARE CAPITAL**

**Authorised:**

Number:	Class:	Nominal value:	28.2.06	28.2.05
			£	£
100,000	Ordinary	£1	<u>100,000</u>	<u>100,000</u>

**Allotted, issued and fully paid:**

Number:	Class:	Nominal value:	28.2.06	28.2.05
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>