

**ORBITRON COMMUNICATIONS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**31 MARCH 2005**



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# **ORBITRON COMMUNICATIONS LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2005**

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# ORBITRON COMMUNICATIONS LIMITED

## ABBREVIATED BALANCE SHEET

31 MARCH 2005

	Note	2005 £	2004 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>1,214</u>	<u>1,345</u>
<b>CURRENT ASSETS</b>			
Debtors		2,015	2,212
<b>CREDITORS: Amounts falling due within one year</b>		<u>22,161</u>	<u>18,145</u>
<b>NET CURRENT LIABILITIES</b>		<u>(20,146)</u>	<u>(15,933)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(18,932)</u>	<u>(14,588)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	<b>3</b>	50	50
Profit and loss account		<u>(18,982)</u>	<u>(14,638)</u>
<b>SHAREHOLDERS' DEFICIT</b>		<u>(18,932)</u>	<u>(14,588)</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 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 23 January 2006.

  
P BIRCHALL

The notes on pages 2 to 3 form part of these abbreviated accounts.

# ORBITRON COMMUNICATIONS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2005

### 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 June 2002).

#### Turnover

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

#### Fixed assets

All fixed assets are initially recorded at cost.

#### 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:

Plant and machinery	- 2/3 year straight line
Fixtures and fittings	- 15% reducing balance

#### Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

### 2. FIXED ASSETS

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 April 2004	13,714
Additions	1,178
<b>At 31 March 2005</b>	<b><u>14,892</u></b>
<b>DEPRECIATION</b>	
At 1 April 2004	12,369
Charge for year	1,309
<b>At 31 March 2005</b>	<b><u>13,678</u></b>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2005</b>	<b><u>1,214</u></b>
At 31 March 2004	<u>1,345</u>

**ORBITRON COMMUNICATIONS LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2005**

**3. SHARE CAPITAL**

**Authorised share capital:**

	<b>2005</b>	<b>2004</b>
	<b>£</b>	<b>£</b>
100 Ordinary shares of £1 each	<b><u>100</u></b>	<b><u>100</u></b>

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

	<b>2005</b>	<b>2004</b>
	<b>£</b>	<b>£</b>
50 Ordinary shares of £1 each	<b><u>50</u></b>	<b><u>50</u></b>