

Registered number
3925752

COM PLUS LIMITED
Report and Unaudited Accounts
28 February 2011



COM PLUS LIMITED

Registered number: 3925752

Director's Report

The director presents his report and accounts for the year ended 28 February 2011

Principal activities

The company's principal activity during the year continued to be the provision of computer consultancy services

Directors

The following persons served as directors during the year

MR TAE JUN CHA

Director's responsibilities

The director is responsible for preparing the report and accounts in accordance with applicable law and regulations

Company law requires the director to prepare accounts for each financial year. Under that law the director has elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the director is required to


- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the accounts comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 6 October 2011 and signed on its behalf



MRS KYUNG SOO CHA
Secretary

COM PLUS LIMITED

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of COM PLUS LIMITED for the year ended 28 February 2011

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of COM PLUS LIMITED for the year ended 28 February 2011 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants in England and Wales, 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 COM PLUS LIMITED, as a body, in accordance with the terms of our engagement letter dated 13 June 2005. Our work has been undertaken solely to prepare for your approval the accounts of COM PLUS LIMITED and state those matters that we have agreed to state to the Board of Directors of COM PLUS LIMITED, 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 COM PLUS LIMITED and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that COM PLUS LIMITED 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 COM PLUS LIMITED. You consider that COM PLUS LIMITED 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 COM PLUS LIMITED. 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.



MOYNIHAN & CO
Chartered Accountants
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6 October 2011

COM PLUS LIMITED
Profit and Loss Account
for the year ended 28 February 2011

	Notes	2011 £	2010 £
Turnover		10,599	8,921
Cost of sales		(757)	(1,350)
Gross profit		<u>9,842</u>	<u>7,571</u>
Administrative expenses		(8,503)	(8,047)
Operating profit/(loss)	2	<u>1,339</u>	<u>(476)</u>
Profit/(loss) on ordinary activities before taxation		<u>1,339</u>	<u>(476)</u>
Tax on profit/(loss) on ordinary activities	3	(190)	-
Profit/(loss) for the financial year		<u><u>1,149</u></u>	<u><u>(476)</u></u>

COM PLUS LIMITED
Balance Sheet
as at 28 February 2011

	Notes	2011 £	2010 £
Fixed assets			
Tangible assets	4	90	120
Current assets			
Stocks		1,055	1,120
Debtors	5	2,260	3,411
Cash at bank and in hand		5,718	6,299
		<u>9,033</u>	<u>10,830</u>
Creditors' amounts falling due within one year	6	(4,058)	(1,620)
Net current assets		<u>4,975</u>	<u>9,210</u>
Total assets less current liabilities		<u>5,065</u>	<u>9,330</u>
Creditors' amounts falling due after more than one year	7	(3,776)	(6,190)
Net assets		<u><u>1,289</u></u>	<u><u>3,140</u></u>
Capital and reserves			
Called up share capital	8	1	1
Profit and loss account	9	1,288	3,139
Shareholder's funds		<u><u>1,289</u></u>	<u><u>3,140</u></u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

The member has not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime



MR TAE JUN CHA
 Director

Approved by the board on 6 October 2011

COM PLUS LIMITED
Notes to the Accounts
for the year ended 28 February 2011

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery 25% reducing balance basis

2 Operating profit

	2011	2010
	£	£
This is stated after charging		
Depreciation of owned fixed assets	30	40
Directors' remuneration	<u>6,000</u>	<u>6,000</u>

3 Taxation

	2011	2010
	£	£
UK corporation tax	<u>190</u>	<u>-</u>

4 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 March 2010	<u>2,140</u>
At 28 February 2011	<u>2,140</u>
Depreciation	
At 1 March 2010	2,020
Charge for the year	<u>30</u>
At 28 February 2011	<u>2,050</u>
Net book value	
At 28 February 2011	<u>90</u>
At 28 February 2010	<u>120</u>

COM PLUS LIMITED
Notes to the Accounts
for the year ended 28 February 2011

5 Debtors	2011	2010
	£	£
Trade debtors	2,204	3,287
Other debtors	56	124
	<u>2,260</u>	<u>3,411</u>

6 Creditors: amounts falling due within one year	2011	2010
	£	£
Trade creditors	276	135
Corporation tax	190	-
Other taxes and social security costs	1,437	1,485
Director's loan account	2,155	-
	<u>4,058</u>	<u>1,620</u>

7 Creditors: amounts falling due after one year	2011	2010
	£	£
Director's loan account	<u>3,776</u>	<u>6,190</u>

8 Share capital	Nominal value	2011 Number	2011	2010
			£	£
Allotted, called up and fully paid Ordinary shares	£1 each	1	<u>1</u>	<u>1</u>

9 Profit and loss account	2011
	£
At 1 March 2010	3,139
Profit for the year	1,149
Dividends	(3,000)
	<u>1,288</u>
At 28 February 2011	

10 Dividends	2011	2010
	£	£
Dividends for which the company became liable during the year		
Dividends paid	<u>3,000</u>	<u>-</u>

The dividends were paid to the sole director of the company, Mr T J Cha

11 Controlling party

The company is controlled by Mr T J Cha, a director, who owns 100% of the issued share capital