

REGISTERED NUMBER: 4826706 (England and Wales)

Abbreviated Unaudited Accounts for the year ended 31 July 2008

for

SMART GUIDES LIMITED



**SMART GUIDES LIMITED**

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**for the year ended 31 July 2008**

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**SMART GUIDES LIMITED**

**Company Information**  
**for the year ended 31 July 2008**

**DIRECTORS:** SLE MINA  
Miss K LEWIS

**SECRETARY:** Miss K LEWIS

**REGISTERED OFFICE:** 15, Somerset Road  
East Preston  
West Sussex  
BN16 1BZ

**REGISTERED NUMBER:** 4826706 (England and Wales)

**ACCOUNTANTS:** Ball & Co (Felpham) Limited  
119 Felpham Way  
Felpham  
Bognor Regis  
West Sussex  
PO22 8QB

**SMART GUIDES LIMITED**

**Abbreviated Balance Sheet**  
**31 July 2008**

	Notes	31.7.08 £	£	31.7.07 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		<b>12,500</b>		15,000
Tangible assets	3		<b>3,857</b>		1,638
			<u>16,357</u>		<u>16,638</u>
<b>CURRENT ASSETS</b>					
Debtors		<b>1,343</b>		880	
Cash at bank and in hand		<b>647</b>		334	
		<u>1,990</u>		<u>1,214</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<b>10,850</b>		8,453	
<b>NET CURRENT LIABILITIES</b>			<b>(8,860)</b>		<b>(7,239)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>7,497</b></u>		<u><b>9,399</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		<b>10</b>		10
Profit and loss account			<b>7,487</b>		9,389
<b>SHAREHOLDERS' FUNDS</b>			<u><b>7,497</b></u>		<u><b>9,399</b></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 July 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Board of Directors on 16 December 2008 and were signed on its behalf by:



SLE MINA - Director

The notes form part of these abbreviated accounts

**SMART GUIDES LIMITED**

**Notes to the Abbreviated Accounts**  
**for the year ended 31 July 2008**

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 2007).

**Turnover**

Turnover represents invoiced sales of services.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

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

Computer equipment      - 25% on cost

2. **INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 August 2007 and 31 July 2008	<u>25,000</u>
<b>AMORTISATION</b>	
At 1 August 2007	10,000
Charge for year	<u>2,500</u>
At 31 July 2008	<u>12,500</u>
<b>NET BOOK VALUE</b>	
At 31 July 2008	<u>12,500</u>
At 31 July 2007	<u>15,000</u>

3. **TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 August 2007	2,183
Additions	<u>3,685</u>
At 31 July 2008	<u>5,868</u>
<b>DEPRECIATION</b>	
At 1 August 2007	545
Charge for year	<u>1,466</u>
At 31 July 2008	<u>2,011</u>
<b>NET BOOK VALUE</b>	
At 31 July 2008	<u>3,857</u>
At 31 July 2007	<u>1,638</u>

**SMART GUIDES LIMITED**

**Notes to the Abbreviated Accounts - continued**  
**for the year ended 31 July 2008**

4. **CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal value:	<b>31.7.08</b>	31.7.07
			£	£
1,000	ORDINARY	£1	<b>1,000</b>	1,000
			<u><u>          </u></u>	<u><u>          </u></u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	<b>31.7.08</b>	31.7.07
			£	£
10	ORDINARY	£1	<b>10</b>	10
			<u><u>          </u></u>	<u><u>          </u></u>