

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2012
FOR
CBS BUSINESS SOLUTIONS LIMITED

WEDNESDAY



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CBS BUSINESS SOLUTIONS LIMITED

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for the year ended 30 SEPTEMBER 2012

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CBS BUSINESS SOLUTIONS LIMITED

COMPANY INFORMATION
for the year ended 30 SEPTEMBER 2012

DIRECTOR.

G D Greenwood

SECRETARY:

Mrs S Greenwood

REGISTERED OFFICE:

47 Hough Green
Chester
CH4 8JW

REGISTERED NUMBER.

04448743

ACCOUNTANTS.

Morris & Co
Chester House
Lloyd Drive
Cheshire Oaks Business Park
Ellesmere Port
Cheshire
CH65 9HQ

CBS BUSINESS SOLUTIONS LIMITED**ABBREVIATED BALANCE SHEET**
30 SEPTEMBER 2012

	Notes	2012 £	2011 £
FIXED ASSETS			
Intangible assets	2	193	193
Tangible assets	3	1,057	1,172
Investments	4	-	500
		<u>1,250</u>	<u>1,865</u>
CURRENT ASSETS			
Debtors		1,793	5,966
Cash at bank		32,615	17,893
		<u>34,408</u>	<u>23,859</u>
CREDITORS			
Amounts falling due within one year	5	8,580	10,868
NET CURRENT ASSETS		<u>25,828</u>	<u>12,991</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>27,078</u>	<u>14,856</u>
CREDITORS			
Amounts falling due after more than one year	5	-	417
NET ASSETS		<u><u>27,078</u></u>	<u><u>14,439</u></u>
CAPITAL AND RESERVES			
Called up share capital	6	2	2
Profit and loss account		27,076	14,437
SHAREHOLDERS' FUNDS		<u><u>27,078</u></u>	<u><u>14,439</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2012

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company

The notes form part of these abbreviated accounts

CBS BUSINESS SOLUTIONS LIMITED

ABBREVIATED BALANCE SHEET - continued
30 SEPTEMBER 2012

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the director on 2/11/2012 and were signed by

A handwritten signature in black ink, appearing to be 'G D Greenwood', written over a horizontal line.

G D Greenwood - Director

The notes form part of these abbreviated accounts

CBS BUSINESS SOLUTIONS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS **for the year ended 30 SEPTEMBER 2012**

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 April 2008)

Turnover

Turnover represents net invoiced sales of services, excluding value added tax

Other Intangible Assets

Other Intangible assets consist of franchise licence fees and distributor rights. The cost of the franchise licence fees is written off over the term of the agreement or the period of economic benefit to the company, if shorter. The cost of the distributor rights is carried forward in the balance sheet indefinitely on the basis that the distributor rights have no finite useful economic life.

Tangible fixed assets

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

Fixtures and fittings	- 20% on cost
Computer equipment	- 33 3% on cost

Deferred tax

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2011	
and 30 September 2012	7,142
AMORTISATION	
At 1 October 2011	
and 30 September 2012	6,949
NET BOOK VALUE	
At 30 September 2012	193
At 30 September 2011	193

CBS BUSINESS SOLUTIONS LIMITED**NOTES TO THE ABBREVIATED ACCOUNTS - continued**
for the year ended 30 SEPTEMBER 2012**3 TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 October 2011	11,742
Additions	848
	<hr/>
At 30 September 2012	12,590
	<hr/>
DEPRECIATION	
At 1 October 2011	10,570
Charge for year	963
	<hr/>
At 30 September 2012	11,533
	<hr/>
NET BOOK VALUE	
At 30 September 2012	1,057
	<hr/>
At 30 September 2011	1,172
	<hr/>

4 FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 October 2011	500
Disposals	(500)
	<hr/>
At 30 September 2012	-
	<hr/>
NET BOOK VALUE	
At 30 September 2012	-
	<hr/>
At 30 September 2011	500
	<hr/>

5 CREDITORS

Creditors include an amount of £417 (2011 - £5,417) for which security has been given

6 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class	Nominal value £1	2012 £	2011 £
2	Ordinary		<hr/> 2 <hr/>	<hr/> 2 <hr/>

CBS BUSINESS SOLUTIONS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the year ended 30 SEPTEMBER 2012

7 TRANSACTIONS WITH DIRECTOR

The following loan to directors subsisted during the years ended 30 September 2012 and 30 September 2011

	2012 £	2011 £
G D Greenwood		
Balance outstanding at start of year	-	1,902
Amounts advanced	710	-
Amounts repaid	(710)	(1,902)
Balance outstanding at end of year	<u>-</u>	<u>-</u>

8 ULTIMATE CONTROLLING PARTY

The controlling party is Mr G and Mrs S Greenwood

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
CBS BUSINESS SOLUTIONS LIMITED

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to six) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of CBS Business Solutions Limited for the year ended 30 September 2012 which comprise 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

This report is made solely to the director of CBS Business Solutions Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of CBS Business Solutions Limited and state those matters that we have agreed to state to the director of CBS Business Solutions Limited 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 the company and its director for our work or for this report.

It is your duty to ensure that CBS Business Solutions Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of CBS Business Solutions Limited. You consider that CBS Business Solutions 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 financial statements of CBS Business Solutions 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 financial statements.

Morris & Co
Chester House
Lloyd Drive
Cheshire Oaks Business Park
Ellesmere Port
Cheshire
CH65 9HQ

5 November 2012