

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2008
FOR
CBS BUSINESS SOLUTIONS LIMITED

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CBS BUSINESS SOLUTIONS LIMITED

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for the year ended 30 SEPTEMBER 2008

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CBS BUSINESS SOLUTIONS LIMITED

COMPANY INFORMATION

for the year ended 30 SEPTEMBER 2008

DIRECTOR: G D Greenwood

SECRETARY: Mrs S Greenwood

REGISTERED OFFICE: 47 Hough Green
Chester
Cheshire
CH4 8JW

REGISTERED NUMBER: 04448743

ACCOUNTANTS: Morris & Co
1 Heritage Court
Lower Bridge Street
CHESTER
Cheshire
CH1 1RD

CBS BUSINESS SOLUTIONS LIMITED**ABBREVIATED BALANCE SHEET****30 SEPTEMBER 2008**

	Notes	£ 2008	£ 2007
FIXED ASSETS			
Intangible assets	2	193	193
Tangible assets	3	22,857	2,519
Investments	4	500	500
		<u>23,550</u>	<u>3,212</u>
CURRENT ASSETS			
Debtors		14,260	18,865
Cash at bank		6,406	17,575
		<u>20,666</u>	<u>36,440</u>
CREDITORS			
Amounts falling due within one year	5	13,613	11,038
NET CURRENT ASSETS		<u>7,053</u>	<u>25,402</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,603</u>	<u>28,614</u>
CREDITORS			
Amounts falling due after more than one year	5	15,417	-
NET ASSETS		<u>15,186</u>	<u>28,614</u>
CAPITAL AND RESERVES			
Called up share capital	6	2	2
Profit and loss account		15,184	28,612
SHAREHOLDERS' FUNDS		<u>15,186</u>	<u>28,614</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 September 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his 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.

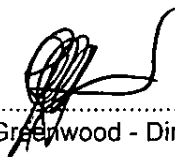
The notes form part of these abbreviated accounts

CBS BUSINESS SOLUTIONS LIMITED

ABBREVIATED BALANCE SHEET - continued
30 SEPTEMBER 2008

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 director on ~~30 September 2008~~ and were signed by:


.....
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 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 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
Motor vehicles	- 25% on reducing balance
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 2007	
and 30 September 2008	<u>7,142</u>
AMORTISATION	
At 1 October 2007	
and 30 September 2008	<u>6,949</u>
NET BOOK VALUE	
At 30 September 2008	<u>193</u>
At 30 September 2007	<u>193</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the year ended 30 SEPTEMBER 2008

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2007	7,658
Additions	28,454
	<hr/>
At 30 September 2008	36,112
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DEPRECIATION	
At 1 October 2007	5,138
Charge for year	8,117
	<hr/>
At 30 September 2008	13,255
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NET BOOK VALUE	
At 30 September 2008	22,857
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At 30 September 2007	2,520
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4. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 October 2007 and 30 September 2008	500
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NET BOOK VALUE	
At 30 September 2008	500
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At 30 September 2007	500
	<hr/>

5. CREDITORS

Creditors include an amount of £20,417 (2007 - £144) for which security has been given.

6. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	2008 £	2007 £
100	Ordinary	£1	100	100
			<hr/>	<hr/>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2008 £	2007 £
2	Ordinary	£1	2	2
			<hr/>	<hr/>