

# **C.P.A. Consumer Guard Limited**

Registered number 02827338

## **Abbreviated accounts**

**For the year ended 31 July 2013**

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# C.P.A. CONSUMER GUARD LIMITED

Registered number 02827338

## ABBREVIATED BALANCE SHEET AS AT 31 JULY 2013

	Note	£	2013 £	£	2012 £
<b>FIXED ASSETS</b>					
Tangible assets	2		58,337		35,039
<b>CURRENT ASSETS</b>					
Debtors		182,076		80,794	
Cash at bank and in hand		613,056		683,773	
		<u>795,132</u>		<u>764,567</u>	
<b>CREDITORS:</b> amounts falling due within one year		<u>(240,273)</u>		<u>(201,816)</u>	
<b>NET CURRENT ASSETS</b>			554,859		562,751
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			613,196		597,790
<b>PROVISIONS FOR LIABILITIES</b>					
Other provisions			(170,859)		(327,163)
<b>NET ASSETS</b>			<u>442,337</u>		<u>270,627</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		80		80
Profit and loss account			442,257		270,547
<b>SHAREHOLDERS' FUNDS</b>			<u>442,337</u>		<u>270,627</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 July 2013 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on

10 FEB 2014

  
J L Brett  
Director

The notes on pages 2 to 3 form part of these financial statements

# **C.P.A. CONSUMER GUARD LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2013**

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### **1 ACCOUNTING POLICIES**

#### **1.1 Basis of preparation of financial statements**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### **1.2 Going concern**

These financial statements have been prepared on a going concern basis

#### **1.3 Turnover**

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts

#### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Motor vehicles	- 4 years straight line
Fixtures & fittings	- 7 years straight line

#### **1.5 Operating leases**

Rentals under operating leases are charged on a straight line basis over the lease term

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate

#### **1.6 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year

#### **1.7 Claim fund provision**

The claim fund provision represents the estimated value of unexpired warranties issued by the company that have not been utilised. A charge or credit is made to the provision via cost of sales to maintain the balance when required. At the year end £161,187 (2012 £327,163) is included in provisions for liabilities and charges (note 11)

## C.P.A. CONSUMER GUARD LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2013

#### 2 TANGIBLE FIXED ASSETS

	£
<b>Cost</b>	
At 1 August 2012	122,919
Additions	53,716
At 31 July 2013	176,635
<b>Depreciation</b>	
At 1 August 2012	87,880
Charge for the year	30,418
At 31 July 2013	118,298
<b>Net book value</b>	
At 31 July 2013	58,337
At 31 July 2012	35,039

#### 3. SHARE CAPITAL

	2013 £	2012 £
<b>Allotted, called up and fully paid</b>		
80 Ordinary shares shares of £1 each	80	80