

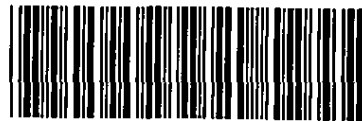
Registered number 02827338

C.P.A. Consumer Guard Ltd

Unaudited abbreviated accounts

For the year ended 31 July 2012

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COMPANIES HOUSE

**ABBREVIATED BALANCE SHEET
AS AT 31 JULY 2012**

	Note	2012 £	2011 £
Fixed assets			
Tangible fixed assets	2	35,039	28,974
Current assets			
Debtors		80,794	90,597
Cash at bank and in hand		683,773	617,495
		<u>764,567</u>	<u>708,092</u>
Creditors, amounts falling due within one year		<u>(201,816)</u>	<u>(220,322)</u>
Net current assets		<u>562,751</u>	<u>487,770</u>
Total assets less current liabilities		<u>597,790</u>	<u>516,774</u>
Provisions for liabilities			
Other provisions		(327,163)	(282,588)
Net assets		<u>270,627</u>	<u>234,156</u>
Capital and reserves			
Called up share capital	3	80	80
Profit and loss account		270,547	234,076
Shareholders' funds - equity		<u>270,627</u>	<u>234,156</u>

For the year ended 31 July 2012 the company was entitled to exemption from the requirement to have an audit under s477(1) of the Companies Act 2006. No notice has been deposited with the company under s476(1) of the Companies Act 2006 requiring an audit to be carried out. The directors acknowledge their responsibility for ensuring that the company keeps accounting records in accordance with s386 and s387 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 July 2012 and of its profit for the year then ended in accordance with the requirements of s394 and s395 of the Companies Act 2006, and which otherwise comply with the accounting requirements of that Act relating to accounts so far as they are applicable to the company.

These abbreviated accounts, which have been prepared in accordance with the special provisions relating to small companies within the Companies Act 2006, were approved and authorised for issue by the Board and were signed on its behalf on 12 February 2013


 J.L. Brett
 Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2012**

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, 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 and 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 for the benefit of its directors. The scheme is not open to other employees. Contributions payable are charged to the profit and loss account in the year they are payable

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 £327,163 (2011 £282,588) is included in provisions for liabilities and charges

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2012**
2. Tangible fixed assets

	£
Cost	
At 1 August 2011	120,519
Additions	27,710
Disposals	(25,310)
	<u>122,919</u>
At 31 July 2012	<u>122,919</u>
Depreciation	
At 1 August 2011	91,545
Charge for the year	21,645
On disposals	(25,310)
	<u>87,880</u>
At 31 July 2012	<u>87,880</u>
Net book value	
At 31 July 2012	<u>35,039</u>
At 31 July 2011	<u>28,974</u>

3. Share capital

	2012	2011
	£	£
Allotted, called up and partly paid		
80 Ordinary shares of £1 each	80	80
	<u>80</u>	<u>80</u>

4 Transactions with directors

During the year the directors made interest-free loans to the company. The loan balances owed to the directors at the year end totalled £2,686 (2011 £3,380) and this balance is included in other creditors.

5 Related party transactions

During the year C P A Consumer Guard Limited raised a management charge to Consumer Protection Association in respect of the use of office space and other administrative functions which amounted to £148,000 (2011 £155,000). These companies have directors in common. At 31 July 2012, C P A Consumer Guard Limited was owed £41,887 from Consumer Protection Association (2011 £51,279).