

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

Registered number 02827338

## **Abbreviated accounts**

**For the year ended 31 July 2007**



**Independent auditors' report to C.P.A. Consumer Guard Ltd under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts of C P A Consumer Guard Ltd for the year ended 31 July 2007 which comprise the Balance Sheet and related notes, together with the financial statements of the company prepared under section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with section 247B of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

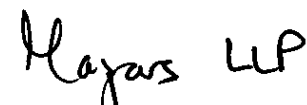
The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies, and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on the abbreviated accounts in the United Kingdom", issued by the Auditing Practises Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts which comprise the Balance Sheet and related notes, are properly prepared in accordance with those provisions.



Mazars LLP  
Chartered Accountants  
and Registered Auditors  
The Atrium  
Park Street west  
Luton  
Bedfordshire LU1 3BE

Date 27 May 2008

# C.P.A. CONSUMER GUARD LTD

## ABBREVIATED BALANCE SHEET AS AT 31 JULY 2007

	Note	£	2007 £	£	2006 £
<b>Fixed assets</b>					
Tangible fixed assets	2		32,009		39,455
<b>Current assets</b>					
Debtors		52,399		39,573	
Cash at bank and in hand		1,096,623		1,051,719	
		<u>1,149,022</u>		<u>1,091,292</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(356,350)</u>		<u>(365,257)</u>	
<b>Net current assets</b>			792,672		726,035
<b>Total assets less current liabilities</b>			<u>824,681</u>		<u>765,490</u>
<b>Provisions for liabilities</b>					
Other provisions			(527,719)		(467,143)
<b>Net assets</b>			<u>296,962</u>		<u>298,347</u>
<b>Capital and Reserves</b>					
Called up share capital	3		80		80
Profit and loss account			296,882		298,267
<b>Shareholders' funds</b>			<u>296,962</u>		<u>298,347</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on

  
J L Brett  
Director

The notes on pages 3 to 4 form part of these financial statements

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

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2007**

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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 January 2005)

#### **1.2 Turnover**

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

#### **1.3 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	-	straight line
Fixtures & fittings	-	straight line

#### **1.4 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

#### **1.5 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

# C.P.A. CONSUMER GUARD LTD

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2007

### 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 August 2006	110,753
Additions	13,716
Disposals	(17,400)
At 31 July 2007	<u>107,069</u>
<b>Depreciation</b>	
At 1 August 2006	71,298
Charge for the year	21,162
On disposals	(17,400)
At 31 July 2007	<u>75,060</u>
<b>Net book value</b>	
At 31 July 2007	<u>32,009</u>
At 31 July 2006	<u>39,455</u>

### 3 Share capital

	2007 £	2006 £
<b>Authorised</b>		
80 Ordinary shares shares of £1 each	<u>80</u>	<u>80</u>
<b>Allotted, called up and partly paid</b>		
80 Ordinary shares shares of £1 each	<u>80</u>	<u>80</u>

### 4 Transactions with directors

The following directors had interest free loans during the year The movement on these loans are as follows

	2007 £	2006 £
J L Brett	(5,796)	(36,279)
J Travers	(5,370)	(36,819)
Total	<u>(11,166)</u>	<u>(73,098)</u>