

COMPANY REGISTRATION NUMBER 03927819

CD-WRITER.COM LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
30 APRIL 2009



CD-WRITER.COM LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2009

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CD-WRITER.COM LIMITED**ABBREVIATED BALANCE SHEET****30 APRIL 2009**

	Note	2009 £	2008 £
FIXED ASSETS	2		
Tangible assets		4,978	6,788
CURRENT ASSETS			
Stocks		154,906	150,254
Debtors		80,772	186,200
Cash at bank and in hand		450,011	368,843
		685,689	705,297
CREDITORS: Amounts falling due within one year		106,316	177,698
NET CURRENT ASSETS		579,373	527,599
TOTAL ASSETS LESS CURRENT LIABILITIES		584,351	534,387
PROVISIONS FOR LIABILITIES		398	887
		583,953	533,500
CAPITAL AND RESERVES			
Called-up equity share capital	4	10,000	10,000
Profit and loss account		573,953	523,500
SHAREHOLDERS' FUNDS		583,953	533,500

The Balance sheet continues on the following page.
The notes on pages 3 to 5 form part of these abbreviated accounts.

CD-WRITER.COM LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

30 APRIL 2009

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 27.12.10, and are signed on their behalf by:



.....
N D RANSHAW

Company Registration Number: 03927819

The notes on pages 3 to 5 form part of these abbreviated accounts.

CD-WRITER.COM LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2009

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	- 20% straight line
Motor Vehicles	- 25% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

CD-WRITER.COM LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2009

1. ACCOUNTING POLICIES *(continued)*

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 May 2008	19,524
Additions	581
At 30 April 2009	<u>20,105</u>
DEPRECIATION	
At 1 May 2008	12,736
Charge for year	2,391
At 30 April 2009	<u>15,127</u>
NET BOOK VALUE	
At 30 April 2009	<u>4,978</u>
At 30 April 2008	<u>6,788</u>

3. TRANSACTIONS WITH THE DIRECTORS

Included in creditors is an amount of £584 owed by the company to N Ranshaw Esq. This is set to be repaid by the company post year end.

These loans are interest free with no fixed terms for repayment.

CD-WRITER.COM LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 APRIL 2009

4. SHARE CAPITAL

Authorised share capital:

	2009	2008
	£	£
10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>

Allotted, called up and fully paid:

	2009		2008
	No	£	No
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
10,000 Ordinary shares of £1 each			<u>10,000</u>