

Company Registration No. 2433706 (England and Wales)

**COMPUTER GENERATED ANSWERS LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2005**

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# COMPUTER GENERATED ANSWERS LIMITED

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# COMPUTER GENERATED ANSWERS LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2005

	Notes	2005 £	£	2004 £	£
<b>Fixed assets</b>					
Intangible assets	2	22,500		24,000	
Tangible assets	2	431,553		456,655	
Investments	2	100		200	
		454,153		480,855	
<b>Current assets</b>					
Debtors		-		91,277	
Cash at bank and in hand		89		87	
		89		91,364	
<b>Creditors: amounts falling due within one year</b>		(310,072)		(305,822)	
<b>Net current liabilities</b>		(309,983)		(214,458)	
<b>Total assets less current liabilities</b>		144,170		266,397	
<b>Creditors: amounts falling due after more than one year</b>	3	-		(83,870)	
		144,170		182,527	
<b>Capital and reserves</b>					
Called up share capital	4	999		999	
Revaluation reserve		221,740		231,827	
Profit and loss account		(78,569)		(50,299)	
<b>Shareholders' funds</b>		144,170		182,527	

# COMPUTER GENERATED ANSWERS LIMITED

## ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 30 APRIL 2005

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In preparing these abbreviated accounts:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The directors acknowledge their responsibilities for:
  - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
  - (ii) preparing accounts 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 Section 226, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

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 Board on .....



.....  
P C Martin  
Director

# COMPUTER GENERATED ANSWERS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2005

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention modified to include the revaluation of freehold land and buildings and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

The company meets its day to day working capital requirements through an overdraft facility which is repayable on demand and through informal borrowing. The directors consider that these facilities will continue to be available to the company, both up to and beyond the forthcoming annual review of bank facilities, and will be sufficient for the company's needs. Accordingly, the financial statements have been prepared on a going concern basis and do not include any adjustments that would result in a withdrawal of facilities.

#### 1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.3 Reseller licence

The resellers licence is valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over its estimated useful life which in the directors' opinion is 20 years.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its useful expected life, as follows:

Freehold property	4% per annum straight line
Computer equipment	25% per annum on the reducing balance
Office equipment	15% per annum on the reducing balance
Motor vehicles	25% per annum on the reducing balance

The part of the annual depreciation charge on revalued assets which relates to the revaluation surplus is transferred from the revaluation reserve to the profit and loss account.

#### 1.5 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rental income is recognised over the period to which it relates.

#### 1.6 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

# COMPUTER GENERATED ANSWERS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2005

### 1 Accounting policies (continued)

#### 1.7 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 248 of the Companies Act 1985 not to prepare group accounts.

### 2 Fixed assets

	Intangible assets £	Tangible assets £	Investments £	Total £
<b>Cost or valuation</b>				
At 1 May 2004	30,000	574,052	200	604,152
Disposals	-	(8,498)	-	(8,498)
Written off	-	-	(100)	-
At 30 April 2005	30,000	565,554	100	595,654
<b>Depreciation</b>				
At 1 May 2004	6,000	117,397	-	123,397
On disposals	-	(6,706)	-	(6,706)
Charge for the year	1,500	23,310	-	24,810
At 30 April 2005	7,500	134,001	-	141,501
<b>Net book value</b>				
At 30 April 2005	22,500	431,553	100	454,153
At 30 April 2004	24,000	456,655	200	480,855

#### Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Shares held Class	%
<b>Subsidiary undertakings</b>			
CGA Enterprise Solutions Limited	England & Wales	Ordinary	100

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Capital and reserves	Profit/(loss) for the year
CGA Enterprise Solutions Limited	(186,754)	(250,587)

The principal activity of CGA Enterprise Solutions Limited is that of business software retailers and consultants.

# COMPUTER GENERATED ANSWERS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2005

### 3 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £229,076 (2004 - £216,160).

4 Share capital	2005 £	2004 £
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	1,000	1,000
<b>Allotted, called up and fully paid</b>		
999 Ordinary shares of £1 each	999	999