Registered Number 03496683

C.D. Marketing Limited

Abbreviated Accounts

30 April 2015

C.D. Marketing Limited **Registered Number 03496683**

Balance Sheet as at 30 April 2015

	Notes	2015		2014	
		£	£	£	£
Fixed assets	2				
Tangible			10,012		5,396
			10,012		5,396
Current assets					
Debtors		8,368		25,598	
Cash at bank and in hand		282		1,082	
Total current assets		8,650		26,680	
Creditors: amounts falling due within one year		(76,024)		(88,019)	
Net current assets (liabilities)			(67,374)		(61,339)
Total assets less current liabilities			(57,362)		(55,943)
Provisions for liabilities			(1,630)		(625)
Total net assets (liabilities)			(58,992)		(56,568)
Capital and reserves					
Called up share capital	4		110		110
Profit and loss account			(59,102)		(56,678)

Shareholders funds	(58,992)	(56,568)

a. For the year ending 30 April 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 03 September 2015

And signed on their behalf by:
Mrs M C Danz, Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 30 April 2015

1 **Accounting policies**

Basis of accounting
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

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. Deferred tax assets are recognised only to the extent that the director considers 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.

Fixed Assets
All fixed assets are initially recorded at cost.

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.

Going concern accounting basis The accounts have been prepared on the going concern accounting basis, which assumes that the company will continue in operational

existence for the foreseeable future. As at the balance sheet date the companies liabilities exceed its assets by £58,992. The director has expressed her continued support for the company. The company has moved premises to reduce costs and although expenditure was incurred in the move the long term cash-flow effect will be positive. The director is of the opinion that the company can meet its financial obligations as and when they arise. Should the expected profits not be attained the company may need to review its long term prospects. Adjustments would have to be made to reduce the value of the assets to their recoverable amounts, to provide for any further liabilities that may arise and to reclassify fixed assets and long term liabilities as current assets and current liabilities.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures & Fittings	15% Reducing balance basis

2 **Fixed Assets**

	Tangible Assets	Total
Cost or valuation	**£**	**£**
At 01 May 2014	39,413	39,413
Additions	6,383	6,383
At 30 April 2015	45,796	45,796
Depreciation		
At 01 May 2014	34,017	34,017
Charge for year	1,767	1,767
At 30 April 2015	35,784	35,784
Net Book Value		
At 30 April 2015	10,012	10,012
At 30 April 2014	5,396	5,396

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

4 Share capital

	2015	2014
	£	**£**
Authorised share capital:		
90000 Ordinary of £1 each	90,000	90,000
10000 Ordinary Class 'A' of £1 each	10,000	10,000
Allotted, called up and fully paid:		
100 Ordinary of £1 each	100	100
10 Ordinary Class 'A' of £1 each	10	10

The 'A' ordinary shares rank pari passu with the ordinary shares, except that the 'A' ordinary shareholders are required to sell the shares back to the company at par should they cease to be directors or employees of the company.