

Company Registration No. 04453844 (England and Wales)

**CPD BODIES LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2015**

**Evolution Business and Tax Advisors LLP**  
**Wynyard Park House**  
**Wynyard Avenue**  
**Wynyard**  
**TS22 5TB**

# CPD BODIES LIMITED

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# CPD BODIES LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 JUNE 2015

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	2		248,463		175,814
<b>Current assets</b>					
Stocks		340,810		35,185	
Debtors		975,754		490,748	
Cash at bank and in hand		633,809		350,754	
		<u>1,950,373</u>		<u>876,687</u>	
<b>Creditors: amounts falling due within one year</b>	3	<u>(1,401,346)</u>		<u>(601,134)</u>	
<b>Net current assets</b>			549,027		275,553
<b>Total assets less current liabilities</b>			<u>797,490</u>		<u>451,367</u>
<b>Creditors: amounts falling due after more than one year</b>	4		(8,843)		(18,490)
<b>Provisions for liabilities</b>			<u>(24,713)</u>		<u>(28,475)</u>
			<u>763,934</u>		<u>404,402</u>
<b>Capital and reserves</b>					
Called up share capital	5		2		2
Profit and loss account			763,932		404,400
<b>Shareholders' funds</b>			<u>763,934</u>		<u>404,402</u>

## **CPD BODIES LIMITED**

### **ABBREVIATED BALANCE SHEET (CONTINUED)**

**AS AT 30 JUNE 2015**

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For the financial year ended 30 June 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 16 February 2016

Mr C Doocey  
**Director**

**Company Registration No. 04453844**

# CPD BODIES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED 30 JUNE 2015**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### **1.3 Turnover**

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

#### **1.4 Tangible fixed assets and depreciation**

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

Building improvements	10% straight line
Plant and machinery	20% straight line
Computer equipment	20% straight line
Motor vehicles	20% straight line

#### **1.5 Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and 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.

#### **1.6 Stock**

Stock is valued at the lower of cost and net realisable value.

#### **1.7 Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

# CPD BODIES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2015

### 2 Fixed assets

#### Tangible assets

	£
<b>Cost</b>	
At 1 July 2014	211,433
Additions	166,841
Disposals	(63,424)
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At 30 June 2015	314,850
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<b>Depreciation</b>	
At 1 July 2014	35,619
On disposals	(12,684)
Charge for the year	43,452
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At 30 June 2015	66,387
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<b>Net book value</b>	
At 30 June 2015	248,463
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At 30 June 2014	175,814
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### 3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £9,647 (2014 - £9,647).

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

The aggregate amount of creditors for which security has been given amounted to £8,843 (2014 - £18,490).

### 5 Share capital

	2015 £	2014 £
<b>Allotted, called up and fully paid</b>		
2 ordinary shares of £1 each	2	2
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## CPD BODIES LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

*FOR THE YEAR ENDED 30 JUNE 2015*

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#### **6 Transactions with directors**

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

	Amount outstanding		Maximum in year
	2015 £	2014 £	
Mr C Doocey	40,697	-	40,697
	<u>          </u>	<u>          </u>	<u>          </u>

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