

**Registered Number 04853071**

**C.P. ARCHITECTURAL LIMITED**

**Abbreviated Accounts**

**31 May 2013**

## Abbreviated Balance Sheet as at 31 May 2013

	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Intangible assets	2	10,035	13,380
Tangible assets	3	67	248
		<u>10,102</u>	<u>13,628</u>
<b>Current assets</b>			
Debtors		4,979	3,486
Cash at bank and in hand		1,839	3,719
		<u>6,818</u>	<u>7,205</u>
<b>Creditors: amounts falling due within one year</b>		<u>(15,185)</u>	<u>(18,105)</u>
<b>Net current assets (liabilities)</b>		<u>(8,367)</u>	<u>(10,900)</u>
<b>Total assets less current liabilities</b>		<u>1,735</u>	<u>2,728</u>
<b>Total net assets (liabilities)</b>		<u>1,735</u>	<u>2,728</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		1,635	2,628
<b>Shareholders' funds</b>		<u>1,735</u>	<u>2,728</u>

- For the year ending 31 May 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 26 February 2014

And signed on their behalf by:

**C Dodds, Director**

**Notes to the Abbreviated Accounts for the period ended 31 May 2013****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

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.

**Tangible assets depreciation policy**

Tangible fixed assets 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. The director has reviewed the expected useful life of assets and has amended the rate at which assets are depreciated, as follows:

Office equipment - 33.3% straight line (previously 20% reducing balance)

**Intangible assets amortisation policy**

Positive purchased goodwill arising on acquisitions is capitalised and classified as an asset on the Balance Sheet. Previously, goodwill was not being amortised but the director has now reviewed this policy and estimates the future useful life of the goodwill to be 4 years. Consequently, the policy has been amended and goodwill is now being amortised on a straight line basis over this period.

**2 Intangible fixed assets**

	£
<b>Cost</b>	
At 1 June 2012	13,380
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2013	<u>13,380</u>
<b>Amortisation</b>	
At 1 June 2012	-
Charge for the year	3,345
On disposals	-
At 31 May 2013	<u>3,345</u>
<b>Net book values</b>	

At 31 May 2013	<u>10,035</u>
At 31 May 2012	<u>13,380</u>

### 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 June 2012	500
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2013	<u>500</u>
<b>Depreciation</b>	
At 1 June 2012	252
Charge for the year	181
On disposals	-
At 31 May 2013	<u>433</u>
<b>Net book values</b>	
At 31 May 2013	<u>67</u>
At 31 May 2012	<u>248</u>

### 4 Called Up Share Capital

Allotted, called up and fully paid:

	2013	2012
	£	£
100 Ordinary shares of £1 each	100	100

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