CITY TEST SOLUTIONS LIMITED

Abbreviated Accounts

For the year ended 5 April 2015

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A09 10/12/2015 #278
COMPANIES HOUSE

Company Registration Number: 04914313

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CITY TEST SOLUTIONS LIMITED

Abbreviated balance sheet as at 5 April 2015

	Notes	2015		2014	
		£	£	£	£
Fixed assets					
Tangible assets	2		**194**		645
Current assets					
Debtors		**41,474**		23,300	
Cash at bank and in hand		**63,540**		38,927	
		105,014		62,227	
Creditors: amounts falling due within one year		**(45,476)**		(31,418)	
Net current assets			**59,538**		30,809
Total assets less current liabilities			**59,732**		31,454
Provision for liabilities			**(39)**		(129)
			59,693		31,325
Capital and reserves					
Called up share capital	3		**100**		100
Profit and loss account			**59,593**		31,225
Shareholders' funds			**59,693**		31,325

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

For the financial year ended 5 April 2015 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for 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 Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the board of directors on 31/8/15 and signed on its behalf.

M D Purcell - Director

Company Registration No: 04914313

The notes on pages 2 to 2 form part of these abbreviated accounts.

1 Accounting policies

a) Basis of accounting

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company has taken advantage of the exemption, conferred by Financial Reporting Standard 1, from presenting a cash flow statement as it qualifies as a small company.

b) Turnover

Turnover represents net invoiced sales of goods and services, excluding value added tax.

c) Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Equipment, fixtures and fittings	25%	on cost

d) Deferred taxation

Deferred tax is provided in respect of the tax effect of all timing differences that have originated but not reversed at the balance sheet date.

Deferred tax is measured on a non-discounted basis, at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2 Fixed assets

	Tangible fixed assets
	£
Cost:	
At 6 April 2014	2,318
Disposals	(918)
At 5 April 2015	**1,400**
Depreciation:	
At 6 April 2014	1,673
Provision for the year	195
Adjustments for disposals	(662)
At 5 April 2015	1,206
Net book value:	
At 5 April 2015	**194**
At 5 April 2014	645

3 Called up share capital

	2015	2014
	£	£
Allotted, called up and fully paid		
Ordinary shares of £1 each	**100**	100