

COMPANY REGISTRATION NUMBER 07270576

CBE (Yorkshire) Limited
Unaudited abbreviated accounts
31 January 2015



HARRIS & CO
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CBE (Yorkshire) Limited

Abbreviated accounts

Year ended 31 January 2015

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CBE (Yorkshire) Limited

Abbreviated balance sheet

31 January 2015

	Note	£	2015 £	2014 £
Fixed assets	2			
Intangible assets			6,000	12,000
Tangible assets			<u>10,427</u>	<u>13,207</u>
			<u>16,427</u>	<u>25,207</u>
Current assets				
Stocks		13,415		18,006
Debtors		41,075		65,004
Cash at bank and in hand		<u>184,258</u>		<u>123,876</u>
		238,748		206,886
Creditors: Amounts falling due within one year		<u>91,341</u>		<u>83,202</u>
Net current assets			<u>147,407</u>	<u>123,684</u>
Total assets less current liabilities			<u>163,834</u>	<u>148,891</u>
Provisions for liabilities			2,317	2,641
			<u>161,517</u>	<u>146,250</u>
Capital and reserves				
Called-up equity share capital	3		100	100
Profit and loss account			<u>161,417</u>	<u>146,150</u>
Shareholders' funds			<u>161,517</u>	<u>146,250</u>

The Balance sheet continues on the following page.

The notes on pages 3 to 4 form part of these abbreviated accounts.

CBE (Yorkshire) Limited

Abbreviated balance sheet *(continued)*

31 January 2015

For the year ended 31 January 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 accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 29 May 2015, and are signed on their behalf by:



Mr S Robinson
Director

Company Registration Number: 07270576

The notes on pages 3 to 4 form part of these abbreviated accounts.

CBE (Yorkshire) Limited

Notes to the abbreviated accounts

Year ended 31 January 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

Turnover represents amounts earned on goods and services provided during the year and derives from the provision of goods falling within the company's ordinary activities.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - 20% straight line

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 25% reducing balance
Fixtures & Fittings	- 15% reducing balance
Motor Vehicles	- 25% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

CBE (Yorkshire) Limited

Notes to the abbreviated accounts

Year ended 31 January 2015

1. Accounting policies *(continued)*

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:

Deferred tax assets are recognised only to the extent that the directors consider 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.

2. Fixed assets

	Intangible Assets £	Tangible Assets £	Total £
Cost			
At 1 February 2014	30,000	29,778	59,778
Additions	—	464	464
At 31 January 2015	<u>30,000</u>	<u>30,242</u>	<u>60,242</u>
Depreciation			
At 1 February 2014	18,000	16,571	34,571
Charge for year	6,000	3,244	9,244
At 31 January 2015	<u>24,000</u>	<u>19,815</u>	<u>43,815</u>
Net book value			
At 31 January 2015	<u>6,000</u>	<u>10,427</u>	<u>16,427</u>
At 31 January 2014	<u>12,000</u>	<u>13,207</u>	<u>25,207</u>

3. Share capital

Allotted, called up and fully paid:

	2015 No	£	2014 No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>