

Company Registration No. 07946256 (England and Wales)

COLUMBIA SPECIAL PROCESSES LIMITED

ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2015



COLUMBIA SPECIAL PROCESSES LIMITED

CONTENTS

---

	PAGE
Independent auditors' report	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3

---

COLUMBIA SPECIAL PROCESSES LIMITED

INDEPENDENT AUDITORS' REPORT TO COLUMBIA SPECIAL PROCESSES LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

---

We have examined the abbreviated accounts set out on pages 2 to 3, together with the financial statements of Columbia Special Processes Limited for the year ended 31 March 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF THE DIRECTOR AND AUDITORS**

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**OPINION**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Neal Aston ACA ACCA (Senior Statutory Auditor)

for and on behalf of

JW HINKS LLP

CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS

19 Highfield Road

Edgbaston

Birmingham

B15 3BH

28 JANUARY 2016

COLUMBIA SPECIAL PROCESSES LIMITED

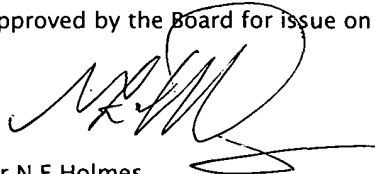
ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2015

	Notes	2015 £	£	2014 £	£
<b>CURRENT ASSETS</b>					
Debtors		12,551		1,623	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>12,551</b>		<b>1,623</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	2		1		1
Profit and loss account			12,550		1,622
<b>SHAREHOLDERS' FUNDS</b>			<b>12,551</b>		<b>1,623</b>

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 28 January 2016



Mr N E Holmes  
DIRECTOR

COMPANY REGISTRATION NO. 07946256

COLUMBIA SPECIAL PROCESSES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2015

---

**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 net invoiced sales of services, excluding value added tax.

**1.4 DEFERRED TAXATION**

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

<b>2 SHARE CAPITAL</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>ALLOTTED, CALLED UP AND FULLY PAID</b>		
1 Ordinary of £1 each	<b>1</b>	<b>1</b>
	<b>=====</b>	<b>=====</b>

**3 ULTIMATE PARENT COMPANY**

The company's ultimate parent company and ultimate controlling party is Ephraim Group Limited, a company registered in England.