

**CE-D PROPERTY INVESTMENT LTD.**

**No. SC276720**

**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

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COMPANIES HOUSE

**CE-D PROPERTY INVESTMENT LTD.**

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# CE-D PROPERTY INVESTMENT LTD.

## ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2015

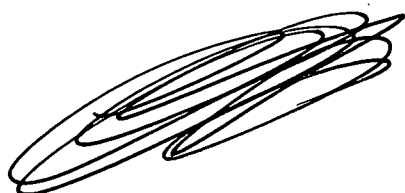
	Notes	£	2015 £	£	2014 £
<b>Fixed assets</b>					
Tangible assets	2		805,756		805,996
<b>Current assets</b>					
Cash at bank and in hand		10,421		9,338	
<b>Creditors: amounts falling due within one year</b>		(706,662)		(705,945)	
<b>Net current liabilities</b>			(696,241)		(696,607)
<b>Total assets less current liabilities</b>			109,515		109,389
<b>Provisions for liabilities and charges</b>			(24)		(72)
<b>Net assets</b>			109,491		109,317
<b>Capital and reserves</b>					
Called up share capital	3		1		1
Profit and loss account			109,490		109,316
<b>Equity shareholders' funds</b>			109,491		109,317

The director confirms that the company was entitled to exemption from the requirement to have an audit under the provisions of section 477(1) of the Companies Act 2006 and that the members have not required the company to obtain an audit for the year in accordance with section 476(1) of that Act. The director acknowledges her responsibility to ensure that the company keeps accounting records in accordance with section 386 and to prepare accounts 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 for that financial year in accordance with section 394 and which otherwise comply with the Companies Act 2006 as far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 4 December 2015

Chelsee Evans-Shepherd  
Director



Company Registration No. SC276720

## **CE-D PROPERTY INVESTMENT LTD.**

### **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 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 Turnover**

Turnover represents amounts receivable for services net of VAT.

##### **1.3 Tangible fixed assets and depreciation**

Tangible fixed assets other than investment properties 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:

Computer equipment	20% Straight line
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##### **1.4 Investment properties**

Investment properties are included at their estimated open market as at the Balance Sheet date.

In accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008):

(i) investment properties are revalued annually and the aggregate surplus or deficit is transferred to a revaluation reserve, and

(ii) no depreciation or amortisation is provided in respect of investment properties.

In accordance with FRSSE, no depreciation is provided in respect of freehold or long leasehold investment properties. This is a departure from the Companies Act 2006, which requires all properties to be depreciated. Such properties are not held for consumption, but for investment, and the director considers that to depreciate them would not give a true and fair view. Depreciation is only one amongst many factors reflected in the annual valuation of properties and accordingly the amount of depreciation, which might otherwise have been charged, cannot be separately identified or quantified. The director considers that this policy results in the accounts giving a true and fair view.

## CE-D PROPERTY INVESTMENT LTD.

### NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2015

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#### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
At 1 April 2014 & at 31 March 2015	808,124
<b>Depreciation</b>	
At 1 April 2014	2,128
Charge for the year	240
At 31 March 2015	2,368
<b>Net book value</b>	
At 31 March 2015	805,756
At 31 March 2014	805,996

The Investment property is shown at cost in the balance sheet. The director considers this fairly reflects the market value of this property at 31 March 2015.

#### 3 Share capital

	2015 £	2014 £
<b>Allotted, called up and fully paid</b>		
1 Ordinary share of £1 each	1	1