

Abbreviated Accounts for the Year Ended 30th June 2005

for

C.D.K. Electronics Ltd



A57 \*AECMHC9T\* 462  
COMPANIES HOUSE 21/01/2006

C.D.K. Electronics Ltd

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for the Year Ended 30th June 2005

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**C.D.K. Electronics Ltd**

**Company Information**  
**for the Year Ended 30th June 2005**

**DIRECTORS:**

Mr D A Daniel  
Mrs J Daniel

**SECRETARY:**

Mrs J Daniel

**REGISTERED OFFICE:**

17/19 Buxton Road  
Congleton  
Cheshire  
CW12 1BJ

**REGISTERED NUMBER:**

2027001 (England and Wales)

**AUDITORS:**

Hammond McNulty  
Chartered Certified Accountants  
and Registered Auditors  
Bank House  
Market Square  
Congleton  
Cheshire, CW12 1ET

**Report of the Independent Auditors to**  
**C.D.K. Electronics Ltd**  
**Under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts on pages three to five, together with the full financial statements of the company for the year ended 30th June 2005 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. 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 directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

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. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages three to five are properly prepared in accordance with those provisions.

*Hammond McNulty*

Hammond McNulty  
Chartered Certified Accountants  
and Registered Auditors  
Bank House  
Market Square  
Congleton  
Cheshire. CW12 1ET

Date: 10-1-06

**C.D.K. Electronics Ltd**

**Abbreviated Balance Sheet**

**30th June 2005**

|                                              | Notes | 30/6/05<br>£   | 30/6/04<br>£   |
|----------------------------------------------|-------|----------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                |
| Tangible assets                              | 2     | 131,697        | 133,949        |
| <b>CURRENT ASSETS</b>                        |       |                |                |
| Stocks                                       |       | 160,280        | 91,224         |
| Debtors                                      |       | 548,490        | 217,454        |
| Cash at bank and in hand                     |       | 143,928        | 108,631        |
|                                              |       | <u>852,698</u> | <u>417,309</u> |
| <b>CREDITORS</b>                             |       |                |                |
| Amounts falling due within one year          |       | <u>345,951</u> | <u>136,777</u> |
| <b>NET CURRENT ASSETS</b>                    |       | <u>506,747</u> | <u>280,532</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>638,444</u> | <u>414,481</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                |
| Called up share capital                      | 3     | 200            | 200            |
| Capital redemption reserve                   |       | 1,800          | 1,800          |
| Profit and loss account                      |       | <u>636,444</u> | <u>412,481</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u>638,444</u> | <u>414,481</u> |

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**ON BEHALF OF THE BOARD:**



Mr D A Daniel - Director

Approved by the Board on 10-1-06

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 30th June 2005

1. ACCOUNTING POLICIES

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**Turnover**

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                           |
|-----------------------|---------------------------|
| Freehold property     | - 2% on reducing balance  |
| Fixtures and fittings | - 10% on reducing balance |
| Motor vehicles        | - 25% on reducing balance |

**Stocks**

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

**Deferred tax**

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account as incurred.

**Pensions**

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2. TANGIBLE FIXED ASSETS

|                       | Total<br>£ |
|-----------------------|------------|
| <b>COST</b>           |            |
| At 1st July 2004      | 220,682    |
| Additions             | 5,162      |
|                       | <hr/>      |
| At 30th June 2005     | 225,844    |
|                       | <hr/>      |
| <b>DEPRECIATION</b>   |            |
| At 1st July 2004      | 86,733     |
| Charge for year       | 7,414      |
|                       | <hr/>      |
| At 30th June 2005     | 94,147     |
|                       | <hr/>      |
| <b>NET BOOK VALUE</b> |            |
| At 30th June 2005     | 131,697    |
|                       | <hr/>      |
| At 30th June 2004     | 133,949    |
|                       | <hr/>      |

C.D.K. Electronics Ltd

Notes to the Abbreviated Accounts - continued  
for the Year Ended 30th June 2005

3. CALLED UP SHARE CAPITAL

|                                  |          |         |               |               |  |
|----------------------------------|----------|---------|---------------|---------------|--|
| Authorised:                      |          |         |               |               |  |
| Number:                          | Class:   | Nominal | 30/6/05       | 30/6/04       |  |
|                                  |          | value:  | £             | £             |  |
| 10,000                           | Ordinary | 1       | <u>10,000</u> | <u>10,000</u> |  |
| Allotted, issued and fully paid: |          |         |               |               |  |
| Number:                          | Class:   | Nominal | 30/6/05       | 30/6/04       |  |
|                                  |          | value:  | £             | £             |  |
| 2,000                            | Ordinary | 1       | <u>200</u>    | <u>200</u>    |  |