

Registered number
SC203021

CPD ASSOCIATES LIMITED

Abbreviated Accounts

31 January 2002



CPD ASSOCIATES LIMITED
Abbreviated Balance Sheet
as at 31 January 2002

	Notes	2002 £	2001 £
Fixed assets			
Tangible assets	2	1,082	1,732
Current assets			
Debtors		1,825	2,975
Cash at bank and in hand		1,059	815
		<u>2,884</u>	<u>3,790</u>
Creditors: amounts falling due within one year		(3,114)	(4,875)
Net current liabilities		<u>(230)</u>	<u>(1,085)</u>
Net assets		<u>852</u>	<u>647</u>
Capital and reserves			
Called up share capital	3	4	4
Profit and loss account		848	643
Shareholders' funds		<u>852</u>	<u>647</u>

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing 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 or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.



H Macdivitt

Director

Approved by the board on 31 October 2002

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CPD ASSOCIATES LIMITED
Notes to the Abbreviated Accounts
for the year ended 31 January 2002

1 Accounting policies

The accounts 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 the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment	33% straight line
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Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

CPD ASSOCIATES LIMITED
Notes to the Abbreviated Accounts
for the year ended 31 January 2002

2 Tangible fixed assets

£

Cost

At 1 February 2001

1,949

At 31 January 2002

1,949

Depreciation

At 1 February 2001

217

Charge for the year

650

At 31 January 2002

867

Net book value

At 31 January 2002

1,082

At 31 January 2001

1,732

3 Share capital

2002

2001

£

£

Authorised:

Ordinary shares of £1 each

100

100

2002

2001

2002

2001

No

No

£

£

Allotted, called up and fully paid:

Ordinary shares of £1 each

4

4

4

4