

CPD ASSOCIATES LTD.
ABBREVIATED ACCOUNTS
31 MARCH 2016



CPD ASSOCIATES LTD.
ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2016

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CPD ASSOCIATES LTD.
ABBREVIATED BALANCE SHEET
31 MARCH 2016

	Note	2016 £	2015 £
FIXED ASSETS	2		
Tangible assets		672	2,119
Investments		48	-
		<u>720</u>	<u>2,119</u>
CURRENT ASSETS			
Debtors		10,896	696
Cash at bank and in hand		-	8,411
		<u>10,896</u>	<u>9,107</u>
CREDITORS: Amounts falling due within one year		<u>7,126</u>	<u>9,702</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>3,770</u>	<u>(595)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,490</u>	<u>1,524</u>
CAPITAL AND RESERVES			
Called up equity share capital	3	4	4
Profit and loss account		4,486	1,520
SHAREHOLDERS' FUNDS		<u>4,490</u>	<u>1,524</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

CPD ASSOCIATES LTD.

ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2016

For the year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

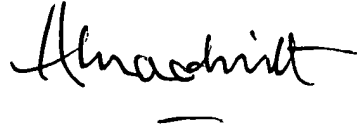
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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 21 December 2016, and are signed on their behalf by:

Mr H MacDivitt

Company Registration Number: SC203021



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

CPD ASSOCIATES LTD.
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2016

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 January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

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:

Equipment	-	33% Straight line basis
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Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

CPD ASSOCIATES LTD.

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2016

2. FIXED ASSETS

	Tangible Assets £	Investments £	Total £
COST			
At 1 April 2015	13,026	–	13,026
Additions	–	48	48
At 31 March 2016	<u>13,026</u>	<u>48</u>	<u>13,074</u>
DEPRECIATION			
At 1 April 2015	10,907	–	10,907
Charge for year	1,447	–	1,447
At 31 March 2016	<u>12,354</u>	<u>–</u>	<u>12,354</u>
NET BOOK VALUE			
At 31 March 2016	<u>672</u>	<u>48</u>	<u>720</u>
At 31 March 2015	<u>2,119</u>	<u>–</u>	<u>2,119</u>
On 1st March 2016, CPD Associates Limited acquired 48 shares in Axia Value Solutions Limited.			

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>