

Abbreviated Unaudited Accounts
for the Year Ended 31 October 2012
for
CB Mower Services Limited

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for the Year Ended 31 October 2012**

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**Company
Information
for the Year Ended 31 October 2012**

DIRECTORS:

C P Bunting
S A Bunting

SECRETARY:

S A Bunting

REGISTERED OFFICE:

9 Great Chesterford Court
London Road
Great Chesterford
Essex
CB10 1PF

REGISTERED NUMBER:

03909776 (England and Wales)

ACCOUNTANTS:

Lanham and Company Limited
Chartered Accountants
9 Great Chesterford Court
London Road
Great Chesterford
Essex
CB10 1PF

**Abbreviated Balance Sheet
31 October
2012**

	Notes	31.10.12 £	£	31.10.11 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		<u>20,187</u>		<u>26,036</u>
			20,187		26,036
CURRENT ASSETS					
Stocks		46,105		33,465	
Debtors		33,990		32,151	
Cash at bank		<u>65</u>		<u>1,565</u>	
		80,160		67,181	
CREDITORS					
Amounts falling due within one year		<u>46,333</u>		<u>43,183</u>	
NET CURRENT ASSETS			<u>33,827</u>		<u>23,998</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			54,014		50,034
CREDITORS					
Amounts falling due after more than one year			(3,019)		(7,547)
PROVISIONS FOR LIABILITIES			<u>(4,037)</u>		<u>(953)</u>
NET ASSETS			<u><u>46,958</u></u>		<u><u>41,534</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			<u>46,956</u>		<u>41,532</u>
SHAREHOLDERS' FUNDS			<u><u>46,958</u></u>		<u><u>41,534</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (a) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Abbreviated Balance Sheet - continued

31 October

2012

The abbreviated accounts 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 Board of Directors on 25 March 2013 and were signed on its behalf by:

C P Bunting - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 October 2012**

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 April 2008).

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2001, is being amortised evenly over its estimated useful life of four years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on cost

Stocks

Stocks 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 material timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

2. INTANGIBLE FIXED ASSETS

Total
£

COST

At 1 November 2011
and 31 October 2012

7,000

AMORTISATION
At 1 November 2011
and 31 October 2012
NET BOOK VALUE

7,000

At 31 October 2012
At 31 October 2011

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continued..

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 October 2012**

3. TANGIBLE FIXED ASSETS

Total
£

COST

At 1 November 2011 70,932

Additions 909

At 31 October 2012 71,841

DEPRECIATION

At 1 November 2011 44,896

Charge for year 6,758

At 31 October 2012 51,654

NET BOOK VALUE

At 31 October 2012 20,187

At 31 October 2011 26,036

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.12 £	31.10.11 £
2	Ordinary	1	<u>2</u>	<u>2</u>

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
CB Mower Services Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual

unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of CB Mower Services Limited for the year ended 31 October 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of CB Mower Services Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of CB Mower Services Limited and state those matters that we have agreed to state to the Board of Directors of CB Mower Services Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that CB Mower Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of CB Mower Services Limited. You consider that CB Mower Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of CB Mower Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Lanham and Company Limited
Chartered Accountants
9 Great Chesterford Court
London Road
Great Chesterford

