

**REGISTERED NUMBER: 01869891 (England and Wales)**

**Abbreviated Accounts**  
**for the year ended 30 June 2009**  
**for**  
**CENTRAL WEIGHING LIMITED**



**McKnights**  
**CHARTERED CERTIFIED ACCOUNTANTS**  
**WORCESTER**

**CENTRAL WEIGHING LIMITED (REGISTERED NUMBER: 01869891)**

**Contents of the Abbreviated Accounts  
for the year ended 30 June 2009**

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**CENTRAL WEIGHING LIMITED**

**Company Information  
for the year ended 30 June 2009**

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**DIRECTORS:** R W Stokes  
Mrs P V Stokes

**SECRETARY:** I Ball

**REGISTERED OFFICE:** Unit 142  
Hartlebury Trading Estate  
Hartlebury  
KIDDERMINSTER  
Worcs  
DY10 4JB

**REGISTERED NUMBER:** 01869891 (England and Wales)

**AUDITORS:** McKnights Accountants Limited  
Britannia Court  
5 Moor Street  
WORCESTER  
WR13DB

**Report of the Independent Auditors to  
Central Weighing Limited  
Under Section 449 of the Companies Act 2006**

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We have examined the abbreviated accounts set out on pages three to eight, together with the full financial statements of Central Weighing Limited for the year ended 30 June 2009 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. 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**

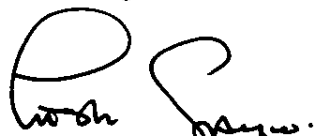
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin 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.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Patricia A Sayer FCCA (Senior Statutory Auditor)  
for and on behalf of McKnights Accountants Limited  
Britannia Court  
5 Moor Street  
WORCESTER  
WR13DB

Date 26.2.2010,

**CENTRAL WEIGHING LIMITED (REGISTERED NUMBER: 01869891)**

**Abbreviated Balance Sheet  
30 June 2009**

	Notes	2009	2008
		£	£
<b>FIXED ASSETS</b>			
Intangible assets	2	160,597	158,255
Tangible assets	3	68,300	69,272
Investments	4	2	2
		<u>228,899</u>	<u>227,529</u>
<b>CURRENT ASSETS</b>			
Stocks		169,894	169,852
Debtors		492,443	516,891
Cash in hand		2,233	3,753
		<u>664,570</u>	<u>690,496</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>547,047</u>	<u>619,820</u>
<b>NET CURRENT ASSETS</b>		<u>117,523</u>	<u>70,676</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		346,422	298,205
<b>CREDITORS</b>			
Amounts falling due after more than one year		(191,203)	(215,670)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(42,800)</u>	<u>(40,000)</u>
<b>NET ASSETS</b>		<u><u>112,419</u></u>	<u><u>42,535</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	900	900
Share premium		59,200	59,200
Capital redemption reserve		460	380
Other reserves		(225,595)	(258,073)
Profit and loss account		<u>277,454</u>	<u>240,128</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>112,419</u></u>	<u><u>42,535</u></u>

The notes form part of these abbreviated accounts

**CENTRAL WEIGHING LIMITED (REGISTERED NUMBER: 01869891)**

**Abbreviated Balance Sheet - continued**  
**30 June 2009**

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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 24/2/2010 and were signed on its behalf by

R W Stokes - Director

A handwritten signature in black ink, appearing to read 'R W Stokes', with a stylized flourish underneath.

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the year ended 30 June 2009**

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**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)

**Preparation of consolidated financial statements**

The financial statements contain information about Central Weighing Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

**Turnover**

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

**Deferred development expenditure**

Expenditure on pure and applied research is written off in the year in which it is incurred. Development expenditure is written off in the year in which it is incurred, except where it is separately identifiable and relates to a clearly defined project whose outcome can be assessed as profitable, with reasonable certainty. In these circumstances, the expenditure is capitalised as an intangible asset and amortised on the Directors' estimate of the benefit accruing, subject to a minimum write down of 25% per annum on cost.

**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	- 20% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 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 timing differences that have originated but not reversed at the balance sheet date.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Notes to the Abbreviated Accounts - continued  
for the year ended 30 June 2009**

**1 ACCOUNTING POLICIES - continued**

**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.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Maintenance contract income receivable in advance**

Maintenance contract income receivable in respect of future periods is shown as deferred income and is released to the profit and loss account as the contract period elapses.

**Investments**

Fixed asset investments are stated at cost less provision for diminution in value.

**2 INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 July 2008	406,605
Additions	107,485
Disposals	(93,314)
At 30 June 2009	420,776
<b>AMORTISATION</b>	
At 1 July 2008	248,350
Charge for year	105,143
Eliminated on disposal	(93,314)
At 30 June 2009	260,179
<b>NET BOOK VALUE</b>	
At 30 June 2009	160,597
At 30 June 2008	158,255



**CENTRAL WEIGHING LIMITED (REGISTERED NUMBER: 01869891)**

**Notes to the Abbreviated Accounts - continued  
for the year ended 30 June 2009**

**3 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 July 2008	329,401
Additions	13,554
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At 30 June 2009	342,955
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<b>DEPRECIATION</b>	
At 1 July 2008	260,129
Charge for year	14,526
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At 30 June 2009	274,655
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<b>NET BOOK VALUE</b>	
At 30 June 2009	68,300
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At 30 June 2008	69,272
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**4 FIXED ASSET INVESTMENTS**

	Investments other than loans £
<b>COST</b>	
At 1 July 2008 and 30 June 2009	2
	<hr/>
<b>NET BOOK VALUE</b>	
At 30 June 2009	2
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At 30 June 2008	2
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**CENTRAL WEIGHING LIMITED (REGISTERED NUMBER: 01869891)**

**Notes to the Abbreviated Accounts - continued  
for the year ended 30 June 2009**

**4 FIXED ASSET INVESTMENTS - continued**

The company's investments at the balance sheet date in the share capital of companies include the following

**Exactrak Limited**

Nature of business The provision of real-time tracking

	% holding	2009	2008
Class of shares		£	£
Ordinary	100 00	171,715	83,482
Aggregate capital and reserves		<u>88,233</u>	<u>26,658</u>
Profit for the year			

**Central Measurement and Control Limited**

Nature of business Dormant

	% holding	2009	2008
Class of shares		£	£
Ordinary	100 00	(4,350)	(4,350)
Aggregate capital and reserves		<u>(4,350)</u>	<u>(4,350)</u>

**5 CREDITORS**

Creditors include an amount of £53,736 (2008 - £140,154) for which security has been given

**6 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid

Number	Class	Nominal value	2009	2008
		£1	£	£
900	Ordinary		<u>900</u>	<u>900</u>

**7 RELATED PARTY DISCLOSURES**

During the year the company sold goods amounting to £875 (2008 - £104,380) to Exactrak Limited, a subsidiary. Additionally the company charged Exactrak Limited £46,800 (2008 - £46,800) for management services provided. The company was charged during the year £35,250 (2008 - £24,000) by Exactrak Limited for technical and software support. As at 30 June 2009, debtors include £18,289 (2008 - £41,035) due from Exactrak Limited.

Mr R W Stokes, director, has given a personal guarantee of £40,000 to secure bank borrowings