

Abbreviated Unaudited Accounts
for the Year Ended 31 December 2008
for
Caspa Marketing Limited



Caspa Marketing Limited

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for the Year Ended 31 December 2008

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Caspa Marketing Limited

Company Information

for the Year Ended 31 December 2008

DIRECTOR:

N A Brookes

SECRETARY:

Mrs J Higginbotham

REGISTERED OFFICE:

Adelphi Mill
Grimshaw Lane
Bollington
Cheshire
SK10 5JB

REGISTERED NUMBER:

03358988 (England and Wales)

ACCOUNTANTS:

Harts LLP
Chartered Accountants
Chester House
68 Chestergate
Macclesfield
Cheshire
SK11 6DY

Caspa Marketing Limited

Abbreviated Balance Sheet

31 December 2008

	Notes	31.12.08 £	£	31.12.07 £	£
FIXED ASSETS					
Tangible assets	2		55,272		76,261
CURRENT ASSETS					
Stocks		183,273		184,435	
Debtors		1,046,155		1,496,186	
		1,229,428		1,680,621	
CREDITORS					
Amounts falling due within one year	3	1,278,958		1,748,870	
NET CURRENT LIABILITIES			(49,530)		(68,249)
TOTAL ASSETS LESS CURRENT LIABILITIES			5,742		8,012
PROVISIONS FOR LIABILITIES			2,470		2,470
NET ASSETS			3,272		5,542
CAPITAL AND RESERVES					
Called up share capital	4		51		51
Capital redemption reserve			51		51
Profit and loss account			3,170		5,440
SHAREHOLDERS' FUNDS			3,272		5,542

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 December 2008.

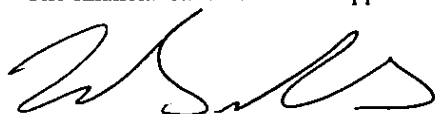
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the director on 3 September 2009 and were signed by:



N A Brookes - Director

The notes form part of these abbreviated accounts

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 January 2007).

Turnover

Turnover is recognised when the company obtains the right to consideration.

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 etc - 33% on cost

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 January 2008	306,148
Additions	28,290
	<hr/>
At 31 December 2008	334,438
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DEPRECIATION	
At 1 January 2008	229,887
Charge for year	49,279
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At 31 December 2008	279,166
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NET BOOK VALUE	
At 31 December 2008	55,272
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At 31 December 2007	76,261
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Notes to the Abbreviated Accounts - continued
for the Year Ended 31 December 2008

3. **CREDITORS**

Creditors include an amount of £463,289 (31.12.07 - £632,357) for which security has been given.

4. **CALLED UP SHARE CAPITAL**

Authorised:		Nominal value:	31.12.08	31.12.07
Number:	Class:		£	£
2,000	Ordinary	£1	2,000	2,000
1,000	Ordinary B - non voting	£1	1,000	1,000
			<u>3,000</u>	<u>3,000</u>
Allotted, issued and fully paid:		Nominal value:	31.12.08	31.12.07
Number:	Class:		£	£
100	Ordinary	£1	49	49
2	Ordinary B - non voting	£1	2	2
			<u>51</u>	<u>51</u>

5. **CONTROL RELATIONSHIPS**

The company is controlled by Mr N A Brookes who owns 100% of the issued share capital.