

**Registered Number 03542902**

**CIVIL DEFENCE SUPPLY LIMITED**

**Abbreviated Accounts**

**31 December 2015**

## Abbreviated Balance Sheet as at 31 December 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
<b>Fixed assets</b>			
Intangible assets	2	12,665	25,313
Tangible assets	3	43,664	44,795
		<u>56,329</u>	<u>70,108</u>
<b>Current assets</b>			
Stocks		92,113	205,785
Debtors		538,221	464,778
Cash at bank and in hand		23,083	3,145
		<u>653,417</u>	<u>673,708</u>
<b>Creditors: amounts falling due within one year</b>	4	(244,569)	(316,036)
<b>Net current assets (liabilities)</b>		<u>408,848</u>	<u>357,672</u>
<b>Total assets less current liabilities</b>		<u>465,177</u>	<u>427,780</u>
<b>Creditors: amounts falling due after more than one year</b>	4	(3,913)	-
<b>Provisions for liabilities</b>		(5,446)	(7,451)
<b>Total net assets (liabilities)</b>		<u>455,818</u>	<u>420,329</u>
<b>Capital and reserves</b>			
Called up share capital	5	20,000	20,000
Other reserves		10,000	10,000
Profit and loss account		425,818	390,329
<b>Shareholders' funds</b>		<u>455,818</u>	<u>420,329</u>

- For the year ending 31 December 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 28 September 2016

And signed on their behalf by:

**EN Bauer, Director**

**GM Bauer, Director**

**Notes to the Abbreviated Accounts for the period ended 31 December 2015**

**1 Accounting Policies**

**Basis of measurement and preparation of accounts**

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 policy**

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

Research and development

Research and development expenditure is written off in the year in which it is incurred.

**Tangible assets depreciation policy**

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:

Motor Vehicles - 25% reducing balance

Equipment - 25% reducing balance

**Intangible assets amortisation policy**

Amortisation

Amortisation 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:

Goodwill - straight line over 10 years

Research & development - straight line over 5 years

**Valuation information and policy**

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Other accounting policies**

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest

is charged to the profit and loss account on a straight line basis.

#### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

#### Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

#### 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 the transaction. Exchange differences are taken into account in arriving at the operating profit.

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 January 2015	476,077
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2015	<u>476,077</u>
<b>Amortisation</b>	
At 1 January 2015	450,764
Charge for the year	12,648
On disposals	-
At 31 December 2015	<u>463,412</u>
<b>Net book values</b>	
At 31 December 2015	<u>12,665</u>
At 31 December 2014	<u>25,313</u>

## 3 Tangible fixed assets

£

**Cost**

At 1 January 2015	208,802
Additions	11,269
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2015	<u>220,071</u>

**Depreciation**

At 1 January 2015	164,007
Charge for the year	12,400
On disposals	-
At 31 December 2015	<u>176,407</u>

**Net book values**

At 31 December 2015	<u>43,664</u>
At 31 December 2014	<u>44,795</u>

**4 Creditors**

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
Secured Debts	5,989	58,042

**5 Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
10,000 A Ordinary shares of £1 each	10,000	10,000
10,000 B Ordinary shares of £1 each	10,000	10,000

All shares rank pari passu except that, on a poll, the 'A' ordinary shares shall confer on the holders thereof two votes for every one share held.

**6 Transactions with directors**

Name of director receiving advance or credit:	E Bauer
Description of the transaction:	further advance
Balance at 1 January 2015:	£ 252,679
Advances or credits made:	£ 39,722
Advances or credits repaid:	-
Balance at 31 December 2015:	<u>£ 292,401</u>

**TRANSACTIONS WITH THE DIRECTORS**

The directors loan account balances at the year end were £289,659 net (see note 8). G M Bauer was owed £2,742 by the company and E N Bauer owed £292,401 to the company.

This document was delivered using electronic communications and authenticated in accordance with the

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.