

CQS (CERTIFIED QUALITY SYSTEMS) LIMITED
ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2014

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FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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DIRECTOR: J V R Beaumont

SECRETARY: Mrs A T Beaumont

REGISTERED OFFICE: Britannia House
Britannia Way
Enigma Park
Malvern
Worcestershire
WR14 1GZ

REGISTERED NUMBER: 04001926 (England and Wales)

ACCOUNTANTS: Clarke Nicklin LLP
Chartered Accountants
Clarke Nicklin House
Brooks Drive
Cheadle Royal Business Park
Cheadle
Cheshire
SK8 3TD

ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2014

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		<u>244,288</u>		<u>264,483</u>
			244,288		264,483
CURRENT ASSETS					
Stocks		41,197		37,922	
Debtors		678,629		547,360	
Cash at bank and in hand		<u>303,418</u>		<u>224,756</u>	
		1,023,244		810,038	
CREDITORS					
Amounts falling due within one year	4	<u>349,196</u>		<u>260,639</u>	
NET CURRENT ASSETS			<u>674,048</u>		<u>549,399</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			918,336		813,882
CREDITORS					
Amounts falling due after more than one year	4		(110,755)		(122,072)
PROVISIONS FOR LIABILITIES			<u>(7,656)</u>		<u>(9,791)</u>
NET ASSETS			<u>799,925</u>		<u>682,019</u>
CAPITAL AND RESERVES					
Called up share capital	5		42,000		42,000
Profit and loss account			<u>757,925</u>		<u>640,019</u>
SHAREHOLDERS' FUNDS			<u>799,925</u>		<u>682,019</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 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.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ABBREVIATED BALANCE SHEET - continued
30 SEPTEMBER 2014

The financial statements were approved by the director on 16 June 2015 and were signed by:

J V R Beaumont - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

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 services, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Intangible fixed assets

Intangible assets relate to the cost of a license purchased in the year 2003. The asset will be amortised once the company is operating under the license over a period of 10 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

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.

Hire purchase and leasing commitments

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.

Employee benefit trusts (ebts)

Trusts have been established for the benefit of Company employees and certain of their dependants. Monies held in these trusts are held by independent trustees and managed at their discretion.

Where the company retains future economic benefit from, and has de facto control of the assets and liabilities of the trust, they are accounted for as assets and liabilities of the company until the earlier of the date that an allocation of trust funds to employees in respect of past services is declared and the date that assets of the trust vest in identified individuals.

Where monies held in a trust are determined by the company on the basis of employees' past services to the business and the company can obtain no future economic benefit from those monies, such monies, whether in the trust or accrued for by the company are charged to the profit and loss account in the period to which they relate.

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2014

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2013	
and 30 September 2014	<u>2,500</u>
AMORTISATION	
At 1 October 2013	
and 30 September 2014	<u>2,500</u>
NET BOOK VALUE	
At 30 September 2014	<u>-</u>
At 30 September 2013	<u>-</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2013	471,799
Additions	7,580
At 30 September 2014	<u>479,379</u>
DEPRECIATION	
At 1 October 2013	207,316
Charge for year	27,775
At 30 September 2014	<u>235,091</u>
NET BOOK VALUE	
At 30 September 2014	<u>244,288</u>
At 30 September 2013	<u>264,483</u>

4. CREDITORS

Creditors include an amount of £ 122,058 (2013 - £ 134,554) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2014 £	2013 £
168,000	Ordinary	£0.25	<u>42,000</u>	<u>42,000</u>

6. CONTROLLING PARTY

The company is controlled by the director Mr JVR Beaumont who owns 93% of the company's issued share capital.

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.