

Registration number: 4133761

# Cambridge Structures Design Ltd

Unaudited Abbreviated Accounts  
for the Year Ended 31 December 2007

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**Cambridge Structures Design Ltd**  
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**Cambridge Structures Design Ltd**  
**Abbreviated Balance Sheet as at 31 December 2007**

		2007		2006	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		13,202		17,008
Investments	2		10		10
			<u>13,212</u>		<u>17,018</u>
<b>Current assets</b>					
Debtors		12,696		39,595	
Cash at bank and in hand		<u>46</u>		<u>31,314</u>	
		12,742		70,909	
<b>Creditors: Amounts falling due within one year</b>		<u>(63,528)</u>		<u>(52,392)</u>	
<b>Net current (liabilities)/assets</b>			<u>(50,786)</u>		<u>18,517</u>
<b>Total assets less current liabilities</b>			(37,574)		35,535
<b>Creditors: Amounts falling due after more than one year</b>			<u>-</u>		<u>(10,571)</u>
<b>Net (liabilities)/assets</b>			<u>(37,574)</u>		<u>24,964</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss reserve			<u>(37,674)</u>		<u>24,864</u>
<b>Shareholders' (deficit)/funds</b>			<u>(37,574)</u>		<u>24,964</u>

The notes on pages 3 to 6 form an integral part of these financial statements.

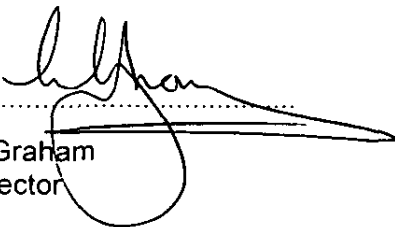
**Cambridge Structures Design Ltd**

**Abbreviated Balance Sheet as at 31 December 2007 (continued)**

For the financial year ended 31 December 2007, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2) requesting an audit. The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

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

These accounts were approved by the Director on 13 March 2009



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C Graham  
Director

The notes on pages 3 to 6 form an integral part of these financial statements.

## **Cambridge Structures Design Ltd**

### **Notes to the abbreviated accounts for the Year Ended 31 December 2007**

#### **1 Accounting policies**

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

##### **Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% reducing balance basis
Fixtures and fittings	15% reducing balance basis
Equipment	25% reducing balance basis
Motor Vehicles	25% reducing balance basis

##### **Fixed asset investments**

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

##### **Hire purchase and finance lease contracts**

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract.

##### **Operating leases**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

**Cambridge Structures Design Ltd**

**Notes to the abbreviated accounts for the Year Ended 31 December 2007**

..... *continued*

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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.

# Cambridge Structures Design Ltd

## Notes to the abbreviated accounts for the Year Ended 31 December 2007

..... continued

### 2 Fixed assets

	Tangible assets £	Investments £	Total £
<b>Cost</b>			
As at 1 January 2007	28,516	10	28,526
Additions	595	-	595
As at 31 December 2007	<u>29,111</u>	<u>10</u>	<u>29,121</u>
<b>Depreciation</b>			
As at 1 January 2007	11,508	-	11,508
Charge for the year	4,401	-	4,401
As at 31 December 2007	<u>15,909</u>	<u>-</u>	<u>15,909</u>
<b>Net book value</b>			
As at 31 December 2007	<u>13,202</u>	<u>10</u>	<u>13,212</u>
As at 31 December 2006	<u>17,008</u>	<u>10</u>	<u>17,018</u>

The company holds more than 20% of the share capital of the following company:

	Country of incorporation	Principal activity	Class	%	Period end
<b>Associated holdings</b>					
Cambridge Structures UK Helicals Ltd		The design, manufacture and installion of helical staircases	Ordinary	50 30	September 2007
			Capital & reserves £		Profit/(loss) for the period £
<b>Associated holdings</b>					
Cambridge Structures Helicals Ltd			14,463		49,630

## Cambridge Structures Design Ltd

### Notes to the abbreviated accounts for the Year Ended 31 December 2007

..... continued

#### 3 Share capital

	2007 £	2006 £
<b>Authorised</b>		
<b>Equity</b>		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
<b>Equity</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

#### 4 Related parties

##### Related party transactions

During the year the company has carried out work on behalf of Cambridge Structures Helicals Ltd, a company in which Cambridge Structures Design Ltd holds 50% of the issued share capital and of which Mr MJ Pentney and Mr CM Graham was/are directors. At the balance sheet date the company owed £17,602 (2006 -£31,341) by Cambridge Structures Helicals Ltd. Sales to Cambridge Structures Helicals Ltd in the year totalled £20,732 (2006 £210,442).

##### Directors' loan accounts

The following balances owed to the directors were outstanding at the year end:

	2007 £	2006 £
Mr C M Graham	20,187	15,965
Mr M J Pentney	-	5,000
	<u>20,187</u>	<u>20,965</u>

No interest is charged in respect of these balances.