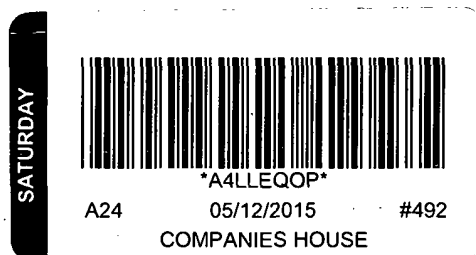


Registration number: 5761846

C Enterprise UK Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2015



William Price & Company
Westbury Court
Church Road
Westbury on Trym
Bristol
BS9 3EF

C Enterprise UK Ltd
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C Enterprise UK Ltd
(Registration number: 5761846)
Abbreviated Balance Sheet as at 30 April 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible assets	2	50,647	15,387
Current assets			
Stocks		269,899	205,931
Debtors		175,768	333,111
Cash at bank and in hand		11,415	45,128
		<u>457,082</u>	<u>584,170</u>
Creditors: Amounts falling due within one year		<u>(400,529)</u>	<u>(574,295)</u>
Net current assets		<u>56,553</u>	<u>9,875</u>
Total assets less current liabilities		107,200	25,262
Creditors: Amounts falling due after more than one year		(19,018)	-
Provisions for liabilities		<u>(3,059)</u>	<u>(1,032)</u>
Net assets		<u>85,123</u>	<u>24,230</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		<u>85,023</u>	<u>24,130</u>
Shareholders funds		<u>85,123</u>	<u>24,230</u>

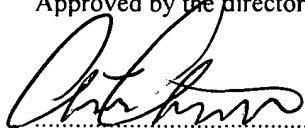
For the year ending 30 April 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 Director on 27/11/2015



Mr CT Elsworthy
Director

C Enterprise UK Ltd

Notes to the Abbreviated Accounts

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 April 2008).

Going concern

The financial statements have been prepared on a going concern basis.

Turnover

Turnover represents amounts chargeable 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:

Asset class	Depreciation method and rate
Leasehold Improvements	25% per annum of cost
Plant & Machinery	15% per annum of cost
Motor Vehicles	in equal instalments over the length of the lease
Fixtures & Fittings	25% per annum of cost
Computer Equipment	25% per annum of cost

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Provisions

A provision is recognised when there is a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

C Enterprise UK Ltd
Notes to the Abbreviated Accounts

Hire purchase and leasing

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 the shorter of the lease term and 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 the shorter of the lease term and 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 and represent a constant proportion of the balance of capital repayments outstanding.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 May 2014	41,925	41,925
Additions	<u>46,691</u>	<u>46,691</u>
At 30 April 2015	<u>88,616</u>	<u>88,616</u>
Depreciation		
At 1 May 2014	26,537	26,537
Charge for the year	<u>11,432</u>	<u>11,432</u>
At 30 April 2015	<u>37,969</u>	<u>37,969</u>
Net book value		
At 30 April 2015	<u>50,647</u>	<u>50,647</u>
At 30 April 2014	<u>15,388</u>	<u>15,388</u>

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
A Ordinary shares of £1 each	51	51	51	51
B Ordinary shares of £1 each	49	49	49	49
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>