

COMPANY REGISTRATION NUMBER 05991578

REGISTRAR

CASES24 LTD  
ABBREVIATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2013

TUESDAY



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23/09/2014

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COMPANIES HOUSE

**LANGARD LIFFORD HALL LIMITED**

Accountants and Registered Auditors

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**CASES24 LTD****INDEPENDENT AUDITOR'S REPORT TO CASES24 LTD****UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts, together with the financial statements of Cases24 Ltd for the year ended 31 December 2013 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditor**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



D J HANBY (Senior Statutory Auditor)  
For and on behalf of

LANGARD LIFFORD HALL LIMITED  
Accountants and Registered Auditors  
Lifford Hall, Lifford Lane, Kings Norton,  
Birmingham, B30 3JN

21 May 2014

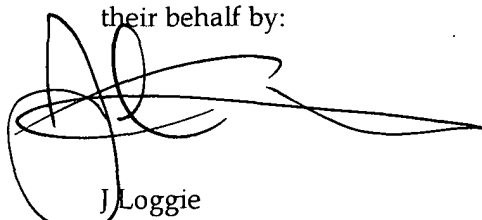
**CASES24 LTD**  
**ABBREVIATED BALANCE SHEET**

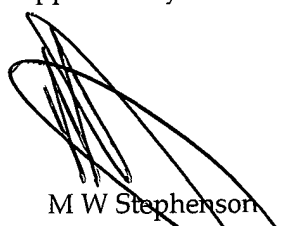
**31 December 2013**

		2013	2012
	Note	£	£
<b>Fixed assets</b>	<b>2</b>		
Tangible assets		447,998	490,217
<b>Current assets</b>			
Debtors	3	144,000	229,925
Cash at bank and in hand		112,190	149,986
		<u>256,190</u>	<u>379,911</u>
<b>Creditors: amounts falling due within one year</b>		<u>64,559</u>	<u>379,508</u>
<b>Net current assets</b>		<u>191,631</u>	<u>403</u>
<b>Total assets less current liabilities</b>		<u>639,629</u>	<u>490,620</u>
<b>Provisions for liabilities</b>		<u>65,472</u>	<u>69,846</u>
		<u>574,157</u>	<u>420,774</u>
<b>Capital and reserves</b>			
Called-up equity share capital	4	2,506	2,506
Profit and loss account		571,651	418,268
<b>Shareholder's funds</b>		<u>574,157</u>	<u>420,774</u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors on 21 May 2014, and are signed on their behalf by:

  
J Loggie  
Director

  
M W Stephenson  
Director

Company Registration Number: 05991578

The notes on pages 3 to 4 form part of these abbreviated accounts

**CASES24 LTD****NOTES TO THE ABBREVIATED ACCOUNTS****Year ended 31 December 2013****1. Accounting policies****Basis of accounting**

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).

**Related parties transactions**

The company is a wholly owned subsidiary of Logson Limited, the consolidated accounts of which are publicly available. Accordingly, the company has taken advantage of the exemption in FRS 8 from disclosing transactions with members of the group.

**Turnover**

The Turnover shown in the profit and loss account represents the rentals receivable during the year, exclusive of Value Added Tax.

**Fixed assets**

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:

Plant & Machinery                      -    15 years straight line basis

**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.

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**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.

## CASES24 LTD

## NOTES TO THE ABBREVIATED ACCOUNTS

Year ended 31 December 2013

## 2. Fixed assets

	Tangible Assets £
<b>Cost</b>	
At 1 January 2013 and 31 December 2013	<u>633,290</u>
<b>Depreciation</b>	
At 1 January 2013	143,073
Charge for year	<u>42,219</u>
At 31 December 2013	<u>185,292</u>
<b>Net book value</b>	
At 31 December 2013	<u>447,998</u>
At 31 December 2012	<u>490,217</u>

## 3. Debtors

Debtors include amounts of £120,000 (2012 - £205,295) falling due after more than one year.

## 4. Share capital

Allotted, called up and fully paid:

	2013		2012	
	No	£	No	£
Ordinary shares of £1 each	<u>2,506</u>	<u>2,506</u>	<u>2,506</u>	<u>2,506</u>

## 5. Ultimate parent company

The parent company is Logson Limited, a company registered in England.