

COMPANY REGISTRATION NUMBER 05991578

REGISTRAR

CASES24 LTD
ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2014

LANGARD LIFFORD HALL LIMITED

Accountants and Registered Auditors

Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

MONDAY



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COMPANIES HOUSE

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 2014 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

2 June 2015

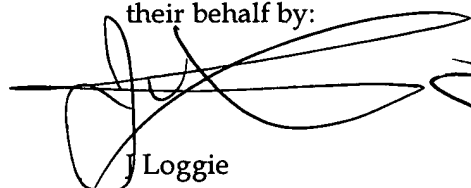
CASES24 LTD
ABBREVIATED BALANCE SHEET

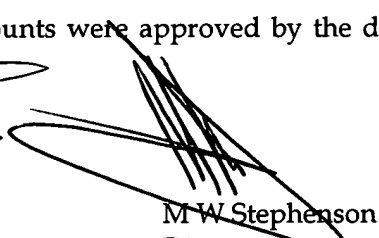
31 December 2014

		2014	2013
	Note	£	£
Fixed assets	2		
Tangible assets		405,779	447,998
Current assets			
Debtors	3	24,000	144,000
Cash at bank and in hand		418,563	112,190
		<u>442,563</u>	<u>256,190</u>
Creditors: amounts falling due within one year		<u>58,998</u>	<u>64,559</u>
Net current assets		<u>383,565</u>	<u>191,631</u>
Total assets less current liabilities		<u>789,344</u>	<u>639,629</u>
Provisions for liabilities		<u>54,369</u>	<u>65,472</u>
		<u><u>734,975</u></u>	<u><u>574,157</u></u>
Capital and reserves			
Called-up equity share capital	4	2,506	2,506
Profit and loss account		732,469	571,651
Shareholder's funds		<u><u>734,975</u></u>	<u><u>574,157</u></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 2 June 2015, 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 2014****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 2014

2. Fixed assets

	Tangible Assets £
Cost	
At 1 January 2014 and 31 December 2014	<u>633,290</u>
Depreciation	
At 1 January 2014	185,292
Charge for year	<u>42,219</u>
At 31 December 2014	<u>227,511</u>
Net book value	
At 31 December 2014	<u>405,779</u>
At 31 December 2013	<u>447,998</u>

3. Debtors

Debtors include amounts of £Nil (2013 - £120,000) falling due after more than one year.

4. Share capital

Allotted, called up and fully paid:

	2014		2013	
	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 company's parent company at the balance sheet date was Logson Limited, a company registered in England. The group underwent a restructure on 13 April 2015 at which point the company's parent company became Logson 107 Limited, a company registered in England.