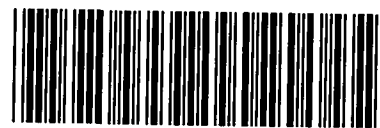


03236424

COMPANY REGISTRATION NUMBER

CORDONIER LIMITED
ABBREVIATED ACCOUNTS
30 SEPTEMBER 2013

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COMPANIES HOUSE

CORDONIER LIMITED
ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2013

	Note	2013 £	2012 £
FIXED ASSETS	2		
Tangible assets		<u>3,372</u>	<u>293,488</u>
CURRENT ASSETS			
Debtors		41,666	16,533
Cash at bank and in hand		<u>25,297</u>	<u>5,680</u>
		66,963	22,213
CREDITORS: Amounts falling due within one year		<u>4,643</u>	<u>244,487</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>62,320</u>	<u>(222,274)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,692</u>	<u>71,214</u>
CREDITORS: Amounts falling due after more than one year		-	3,818
PROVISIONS FOR LIABILITIES		<u>1,826</u>	<u>1,826</u>
		<u>63,866</u>	<u>65,570</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	1	1
Profit and loss account		<u>63,865</u>	<u>65,569</u>
SHAREHOLDERS' FUNDS		<u>63,866</u>	<u>65,570</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The director acknowledges his responsibility for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Balance sheet continues on the following page.
The notes on pages 3 to 5 form part of these abbreviated accounts.

CORDONIER LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

30 SEPTEMBER 2013

These abbreviated accounts were approved and signed by the director and authorised for issue on 18 June 2014.

MR P H MOORE
Director



Company Registration Number: 03236424

The notes on pages 3 to 5 form part of these abbreviated accounts.

CORDONIER LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 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).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year.

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:

Fixtures & Fittings	- 25% reducing balance
Motor Vehicles	- 25% reducing balance

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

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.

CORDONIER LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2013

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Compound instruments

Compound instruments comprise both a liability and an equity component. At date of issue, the fair value of the liability component is estimated using the prevailing market interest rate for a similar debt instrument. The liability component is accounted for as a financial liability.

The residual is the difference between the net proceeds of issue and the liability component (at time of issue). The residual is the equity component, which is accounted for as an equity instrument.

The interest expense on the liability component is calculated applying the effective interest rate for the liability component of the instrument. The difference between this amount and any repayments is added to the carrying amount of the liability in the balance sheet.

CORDONIER LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2013

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 October 2012	332,763
Additions	3,337
Disposals	<u>(292,329)</u>
At 30 September 2013	<u>43,771</u>
DEPRECIATION	
At 1 October 2012	39,275
Charge for year	<u>1,124</u>
At 30 September 2013	<u>40,399</u>
NET BOOK VALUE	
At 30 September 2013	<u>3,372</u>
At 30 September 2012	<u>293,488</u>

3. SHARE CAPITAL

Authorised share capital:

	2013 £	2012 £
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

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