

**REGISTERED NUMBER: 04846311 (England and Wales)**

**ABBREVIATED UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 JULY 2012**

**FOR**

**COMMERCIAL & SPECIALISED DIVING LIMITED**

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**FOR THE YEAR ENDED 31 JULY 2012**

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**COMMERCIAL & SPECIALISED DIVING LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2012**

**DIRECTOR:** P J Richards

**SECRETARY:** Mrs N D Richards

**REGISTERED OFFICE:** Units 7 & 8 Barnes Business Park  
Barrack Road  
Ferndown  
Dorset  
BH22 8UB

**REGISTERED NUMBER:** 04846311 (England and Wales)

**ACCOUNTANTS:** Elson Geaves  
Chartered Certified Accountants  
Unit 2 446 Commercial Road  
Aviation Business Park  
Christchurch  
Dorset  
BH23 6NW

**ABBREVIATED BALANCE SHEET**  
**31 JULY 2012**

	Notes	2012 £	£	2011 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		<b>4,125</b>		4,594
Tangible assets	3		<b>50,277</b>		51,509
			<b>54,402</b>		56,103
<b>CURRENT ASSETS</b>					
Debtors		<b>67,768</b>		79,743	
Prepayments and accrued income		<b>3,643</b>		3,832	
Cash at bank and in hand		<b>264,667</b>		221,477	
		<b>336,078</b>		305,052	
<b>CREDITORS</b>					
Amounts falling due within one year		<b>64,450</b>		55,677	
<b>NET CURRENT ASSETS</b>			<b>271,628</b>		249,375
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>326,030</b>		305,478
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		<b>2</b>		2
Profit and loss account			<b>326,028</b>		305,476
<b>SHAREHOLDERS' FUNDS</b>			<b>326,030</b>		305,478

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**ABBREVIATED BALANCE SHEET - continued**  
**31 JULY 2012**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 30 November 2012 and were signed by:

P J Richards - Director

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2012**

**1. ACCOUNTING POLICIES**

**Accounting convention**

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**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of twenty years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc                      - 20% on reducing balance

**Deferred tax**

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**2. INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 August 2011 and 31 July 2012	<u>7,500</u>
<b>AMORTISATION</b>	
At 1 August 2011	2,906
Amortisation for year	<u>469</u>
At 31 July 2012	<u>3,375</u>
<b>NET BOOK VALUE</b>	
At 31 July 2012	<u>4,125</u>
At 31 July 2011	<u>4,594</u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2012**

**3. TANGIBLE FIXED ASSETS**

	<b>Total</b>
	<b>£</b>
<b>COST</b>	
At 1 August 2011	112,777
Additions	<u>9,816</u>
At 31 July 2012	<u>122,593</u>
<b>DEPRECIATION</b>	
At 1 August 2011	61,268
Charge for year	<u>11,048</u>
At 31 July 2012	<u>72,316</u>
<b>NET BOOK VALUE</b>	
At 31 July 2012	<u>50,277</u>
At 31 July 2011	<u>51,509</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2012</b>	2011
			<b>£</b>	<b>£</b>
2	Ordinary	£1	<u><u>2</u></u>	<u><u>2</u></u>

**5. ULTIMATE CONTROLLING PARTY**

Mr P Richards is the managing director and majority shareholder with his spouse.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.