



# Abbreviated accounts Cutting Edge Post UK Limited

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**For the Year Ended 30 June 2009**

WEDNESDAY



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22/09/2010      112

COMPANIES HOUSE

**Company No. 05731453**

## Officers and professional advisers

**Registered office**

27-28 Eastcastle Street  
LONDON  
W1W 8DH

**Directors**

Mr M R Burton  
Mr M J Lawson  
Mr J P Lee  
Mr R K Smith

**Secretary**

Cargil Management Services Limited

**Bankers**

HSBC Bank Plc

**Auditor**

Grant Thornton UK LLP  
Chartered Accountants  
Statutory Auditor  
4 Hardman Square  
Spinningfields  
MANCHESTER  
M3 3EB

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## Independent auditor's report to Cutting Edge Post UK Limited under Section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages 5 to 7, together with the financial statements of Cutting Edge Post UK Limited for the year ended 30 June 2009 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 them 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 audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

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.

*Grant Thornton UK LLP*

Joanne Kearns (Senior Statutory Auditor)  
For and on behalf of  
GRANT THORNTON UK LLP  
STATUTORY AUDITOR  
CHARTERED ACCOUNTANTS

MANCHESTER

21 September 2010

## 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)

The principal accounting policies of the company have remained unchanged from the previous period and are set out below

### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced for work completed during the period, exclusive of Value Added Tax

### **Foreign currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit

### **Current taxation**

The current tax charge is based on the profit for the year and is measured at the amounts expected to be paid based on the tax rates and laws substantively enacted by the balance sheet date. Current and deferred tax is recognised in the profit and loss account for the period except to the extent that it is attributable to a gain or loss that is or has been recognised directly in the statement of total recognised gains and losses

### **Deferred taxation**

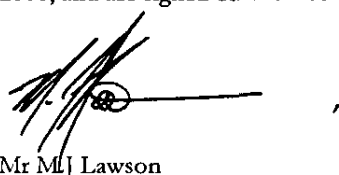
Deferred tax is recognised on all timing differences where the transactions or events that give the Company an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred by the balance sheet date. Deferred tax assets are recognised when it is more likely than not that they will be recovered. Deferred tax is measured using rates of tax that have been enacted or substantively enacted by the balance sheet date

## Abbreviated balance sheet

	Note	2009 £	2008 £
<b>Current assets</b>			
Cash at bank and in hand		41,378	50,663
<b>Creditors: amounts falling due within one year</b>		(110,010)	(43,975)
<b>Net current (liabilities)/assets</b>		<u>(68,632)</u>	<u>6,688</u>
<b>Total assets less current liabilities</b>		<u>(68,632)</u>	<u>6,688</u>
<b>Capital and reserves</b>			
Called-up equity share capital	1	1	1
Profit and loss account		(68,633)	6,687
<b>Shareholders' (deficit)/funds</b>		<u>(68,632)</u>	<u>6,688</u>

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

These abbreviated accounts were approved by the directors and authorised for issue on 10 September 2010, and are signed on their behalf by



Mr M J Lawson

Company Registration Number 05731453

**The accompanying accounting policies and notes form part of these abbreviated accounts.**

## Notes to the abbreviated accounts

### **1 Share capital**

Authorised share capital

	2009	2008
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid

	2009		2008	
	No	£	No	£
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

### **2 Ultimate parent company**

The ultimate parent undertaking is Cutting Edge Post Pty Limited by virtue of its 100% shareholding in the company. Cutting Edge Post Pty Limited is a company incorporated in Australia.