

**Superdec (Cumbria) Limited**  
**Abbreviated accounts**  
**for the year ended 31 December 2004**

Registration number 3089381



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COMPANIES HOUSE

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22/04/05

# **Superdec (Cumbria) Limited**

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Superdec (Cumbria) Limited

Abbreviated balance sheet  
as at 31 December 2004

	Notes	2004 £	£	2003 £	£
<b>Fixed assets</b>					
Tangible assets	2		94,022		76,048
<b>Current assets</b>					
Stocks		69,716		63,364	
Debtors		30,851		20,680	
Cash at bank and in hand		226,997		152,437	
		<u>327,564</u>		<u>236,481</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(135,205)</u>		<u>(105,845)</u>	
<b>Net current assets</b>			<u>192,359</u>		<u>130,636</u>
<b>Total assets less current liabilities</b>			<u>286,381</u>		<u>206,684</u>
<b>Provisions for liabilities and charges</b>			<u>(2,927)</u>		<u>(1,990)</u>
<b>Net assets</b>			<u>283,454</u>		<u>204,694</u>
<b>Capital and reserves</b>					
Called up share capital	3	2,500		2,500	
Profit and loss account		280,954		202,194	
<b>Shareholders' funds</b>		<u>283,454</u>		<u>204,694</u>	

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 4 form an integral part of these financial statements.

**Superdec (Cumbria) Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Section 249B(4)  
for the year ended 31 December 2004**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 December 2004 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 04/04/05 and signed on its behalf by



**Mr L Skinner**  
**Director**

**The notes on pages 3 to 4 form an integral part of these financial statements.**

## **Superdec (Cumbria) Limited**

### **Notes to the abbreviated financial statements for the year ended 31 December 2004**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

##### **1.2. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the Company, net of value added tax.

##### **1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Nil
Fixtures, fittings and equipment	-	15% reducing balance
Motor vehicles	-	25% reducing balance

The policy of not depreciating freehold property is not in accordance with Financial Reporting Standards. The directors feel that the property has an expected residual value in excess of cost, and hence, no depreciation has been charged.

##### **1.4. Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

##### **1.5. Stock**

Stock is valued at the lower of cost and net realisable value.

##### **1.6. Pensions**

The Company contributes to a Small Self-Administered pension scheme and the pension charge represents the amounts payable to the fund in respect of the year.

##### **1.7. Deferred taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that have been enacted at the balance sheet date.

**Superdec (Cumbria) Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 December 2004**

<b>2.</b>	<b>Fixed assets</b>		<b>Tangible fixed assets £</b>
	<b>Cost</b>		
	At 1 January 2004		121,640
	Additions		40,645
	Disposals		(27,000)
	At 31 December 2004		<u>135,285</u>
	<b>Depreciation</b>		
	At 1 January 2004		45,592
	On disposals		(15,609)
	Charge for year		11,280
	At 31 December 2004		<u>41,263</u>
	<b>Net book values</b>		
	At 31 December 2004		<u>94,022</u>
	At 31 December 2003		<u>76,048</u>
<b>3.</b>	<b>Share capital</b>	<b>2004</b>	<b>2003</b>
		<b>£</b>	<b>£</b>
	<b>Authorised</b>		
	10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>
	<b>Allotted, called up and fully paid</b>		
	2,500 Ordinary shares of £1 each	<u>2,500</u>	<u>2,500</u>