

COMPUTER NETWORK DEFENCE LIMITED
ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2016

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FOR THE YEAR ENDED 31 AUGUST 2016**

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COMPUTER NETWORK DEFENCE LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2016**

DIRECTORS:

J A Cuff
Mrs A J Cuff

SECRETARY:

REGISTERED OFFICE:

22 St. Lawrence Street
Bath
Avon
BA1 1AN

REGISTERED NUMBER:

05196257 (England and Wales)

ACCOUNTANTS:

Bowen Accountants Ltd
Chartered Accountants
Griffon House
Seagry Heath
Great Somerford
Wiltshire
SN15 5EN

COMPUTER NETWORK DEFENCE LIMITED (REGISTERED NUMBER: 05196257)**ABBREVIATED BALANCE SHEET
31 AUGUST 2016**

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		98,060		78,134
CURRENT ASSETS					
Stocks		263,162		262,252	
Debtors		705,615		300,056	
Cash at bank		66,423		32,958	
		<u>1,035,200</u>		<u>595,266</u>	
CREDITORS					
Amounts falling due within one year		<u>724,011</u>		<u>484,533</u>	
NET CURRENT ASSETS			<u>311,189</u>		<u>110,733</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			409,249		188,867
CREDITORS					
Amounts falling due after more than one year			(12,485)		-
PROVISIONS FOR LIABILITIES			<u>(7,209)</u>		<u>(3,184)</u>
NET ASSETS			<u>389,555</u>		<u>185,683</u>
CAPITAL AND RESERVES					
Called up share capital	3		10		10
Profit and loss account			<u>389,545</u>		<u>185,673</u>
SHAREHOLDERS' FUNDS			<u>389,555</u>		<u>185,683</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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)

COMPUTER NETWORK DEFENCE LIMITED (REGISTERED NUMBER: 05196257)

ABBREVIATED BALANCE SHEET - continued
31 AUGUST 2016

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 Board of Directors on 17 May 2017 and were signed on its behalf by:

J A Cuff - Director

Mrs A J Cuff - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2016

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 January 2015).

Turnover

Turnover represents the value of services provided under contracts to the extent that there is a right to consideration.

Where a contract has only been partially completed at the balance sheet date, turnover represents the value of services provided to date based on a proportion of the total expected consideration at completion. Where payments are received in advance from customers, the amounts are recorded as deferred income and included as part of creditors due within one year.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Leasehold improvements	- 25% on cost
Plant and machinery	- 25% on reducing balance
Office equipment	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Work in progress

Work in progress is valued at net invoice value.

Deferred tax

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

Foreign currencies

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 transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 AUGUST 2016

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2015	180,599
Additions	56,759
Disposals	<u>(29,813)</u>
At 31 August 2016	<u>207,545</u>
DEPRECIATION	
At 1 September 2015	102,465
Charge for year	27,889
Eliminated on disposal	<u>(20,869)</u>
At 31 August 2016	<u>109,485</u>
NET BOOK VALUE	
At 31 August 2016	<u>98,060</u>
At 31 August 2015	<u>78,134</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2016	2015
Number:	Class:	Nominal value:	£	£
10	Ordinary	1	<u>10</u>	<u>10</u>

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 August 2016 and 31 August 2015:

	2016	2015
	£	£
J A Cuff and Mrs A J Cuff		
Balance outstanding at start of year	-	15,757
Amounts repaid	-	(17,244)
Balance outstanding at end of year	<u>16,550</u>	<u>-</u>

Interest is being charged on the above loan at 3%

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.