

Acc

REGISTERED NUMBER: 02705446 (England and Wales)

Abbreviated Unaudited Accounts
for the Year Ended 31 March 2010
for
CCSS (Europe) Limited

FRIDAY



A04 *ADKTKP8H* 478
19/11/2010
COMPANIES HOUSE

**Contents of the Abbreviated Accounts
for the Year Ended 31 March 2010**

	Page
Company Information	1
Chartered Accountants' Report	2
Abbreviated Balance Sheet	3
Notes to the Abbreviated Accounts	5

CCSS (Europe) Limited
Company Information
for the Year Ended 31 March 2010

DIRECTOR: R A Wright

SECRETARY: Mrs L M Wright

REGISTERED OFFICE. 6 The Courtyard
Gillingham Business Park
Gillingham
Kent
ME8 0NX

REGISTERED NUMBER: 02705446 (England and Wales)

ACCOUNTANTS: Aggarwal & Co Limited
Chartered Accountants
5 London Road
Rainham
Gillingham
Kent
ME8 7RG

BANKERS: Barclays Bank plc
40-46 High Street
Maidstone
Kent
ME14 1SS

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
CCSS (Europe) Limited**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to eight) have been prepared.

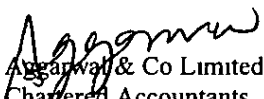
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of CCSS (Europe) Limited for the year ended 31 March 2010 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

This report is made solely to the director of CCSS (Europe) Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of CCSS (Europe) Limited and state those matters that we have agreed to state to the director of CCSS (Europe) Limited in this report in accordance with the requirements of the Institute of Chartered Accountants in England and Wales as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that CCSS (Europe) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of CCSS (Europe) Limited. You consider that CCSS (Europe) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of CCSS (Europe) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.


Aggarwal & Co Limited
Chartered Accountants
5 London Road
Rainham
Gillingham
Kent
ME8 7RG


9 October 2010

This page does not form part of the abbreviated accounts

CCSS (Europe) Limited (Registered number 02705446)

Abbreviated Balance Sheet
31 March 2010

	Notes	2010 £	2009 £
FIXED ASSETS			
Intangible assets	2	14,874	49,723
Tangible assets	3	6,014	8,299
Investments	4	204,492	16,168
		<u>225,380</u>	<u>74,190</u>
CURRENT ASSETS			
Debtors	5	157,198	397,457
Cash at bank and in hand		106,198	154,967
		<u>263,396</u>	<u>552,424</u>
CREDITORS			
Amounts falling due within one year		353,462	451,076
		<u>353,462</u>	<u>451,076</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(90,066)</u>	<u>101,348</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		135,314	175,538
PROVISIONS FOR LIABILITIES		3,124	10,393
NET ASSETS		<u>132,190</u>	<u>165,145</u>
CAPITAL AND RESERVES			
Called up share capital	6	100	100
Profit and loss account		132,090	165,045
		<u>132,090</u>	<u>165,045</u>
SHAREHOLDERS' FUNDS		<u>132,190</u>	<u>165,145</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2010

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2010 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
- (b) 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

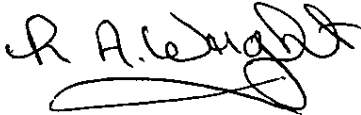
The notes form part of these abbreviated accounts

CCSS (Europe) Limited (Registered number: 02705446)

**Abbreviated Balance Sheet - continued
31 March 2010**

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 6 October 2010 and were signed by

A handwritten signature in black ink, appearing to read 'R A Wright', with a large, sweeping flourish underneath.

R A Wright - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2010

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)

Preparation of consolidated financial statements

The financial statements contain information about CCSS (Europe) Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements

Turnover

Turnover represents the net invoiced sales of goods and services, excluding value added tax, except in the respect of service contracts where turnover is recognised when the company obtains the right to consideration

Tangible fixed assets

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

Short leasehold	- 25% on cost
Fixtures and fittings	- 25% on reducing balance
Office equipment	- 33% on cost and 25% 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

Research and development

Expenditure on research and development is written off in the year in which it is incurred. Development expenditure incurred on specific projects is carried forward when its recoverability can be foreseen with reasonable assurance, and is amortised over two years from the year of commencement of sales from such projects. The director considers this treatment results in proper matching of costs and revenue. All other development expenditure is written off in the year of expenditure

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

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

CCSS (Europe) Limited (Registered number 02705446)

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2010

2 INTANGIBLE FIXED ASSETS

Total
£

COST

At 1 April 2009
and 31 March 2010

69,699

AMORTISATION

At 1 April 2009
Charge for year

19,976
34,849

At 31 March 2010

54,825

NET BOOK VALUE

At 31 March 2010

14,874

At 31 March 2009

49,723

3 TANGIBLE FIXED ASSETS

Total
£

COST

At 1 April 2009
Additions

66,266
3,440

At 31 March 2010

69,706

DEPRECIATION

At 1 April 2009
Charge for year

57,967
5,725

At 31 March 2010

63,692

NET BOOK VALUE

At 31 March 2010

6,014

At 31 March 2009

8,299

CCSS (Europe) Limited (Registered number. 02705446)

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2010

4 **FIXED ASSET INVESTMENTS**

Investments
other
than
loans
£

COST

At 1 April 2009

Additions

At 31 March 2010

NET BOOK VALUE

At 31 March 2010

At 31 March 2009

16,168

188,324

204,492

204,492

16,168

The company's investments at the balance sheet date in the share capital of companies include the following

CCSS (USA) Corporation

Country of incorporation United States of America

Nature of business Software marketing

Class of shares	%		
Ordinary	holding		
	100 00		

31 12 09

31 12 08

£

£

Aggregate capital and reserves

(57,548)

(130,386)

(Loss)/Profit for the year

(128,213)

56,977

CCSS Deutschland GmbH

Country of incorporation Germany

Nature of business Software marketing

Class of shares	%		
Ordinary	holding		
	100 00		

2010

2009

£

£

Aggregate capital and reserves

(5,075)

21,729

(Loss)/Profit for the year

(26,227)

13,158

5 **DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

The aggregate total of debtors falling due after more than one year is £61,884 (2009 - £214,328)

CCSS (Europe) Limited (Registered number: 02705446)

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2010

6 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class.	Nominal value £1	2010 £ <u>100</u>	2009 £ <u>100</u>
100	Ordinary			