

REGISTERED NUMBER: 02705446 (England and Wales)

**Abbreviated Audited Accounts
for the Year Ended 31 March 2009
for
CCSS (Europe) Limited**

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CCSS (Europe) Limited (Registered number: 02705446)

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for the Year Ended 31 March 2009**

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CCSS (Europe) Limited

**Company Information
for the Year Ended 31 March 2009**

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)
AUDITORS:	Aggarwal & Co Limited Chartered Accountants & Registered Auditors 5 London Road Rainham Gillingham Kent ME8 7RG
BANKERS:	Barclays Bank plc 40-46 High Street Maidstone Kent ME14 1SS

**Report of the Independent Auditors to
CCSS (Europe) Limited
Under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts which comprise the Abbreviated Balance Sheet and the related notes, together with the financial statements of CCSS (Europe) Limited for the year ended 31 March 2009 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' 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 work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

The director is responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The Special Auditor's Report on Abbreviated Accounts in the United Kingdom" 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 Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

Other information

On 23 January 2010 we reported as auditors to the shareholders of the company on the financial statements for the year ended 31 March 2009 prepared under Section 226 of the Companies Act 1985, and our report included the following extract:

"Prior period comparatives

The financial statements of the company for the year ended 31 March 2008 were unaudited."

Aggarwal & Co.

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

23 January 2010

CCSS (Europe) Limited

Abbreviated Balance Sheet
31 March 2009

	Notes	2009 £	2008 £
FIXED ASSETS			
Intangible assets	2	49,723	39,951
Tangible assets	3	8,299	3,929
Investments	4	16,168	16,168
		<u>74,190</u>	<u>60,048</u>
CURRENT ASSETS			
Debtors	5	397,457	334,148
Cash at bank and in hand		154,967	59,429
		<u>552,424</u>	<u>393,577</u>
CREDITORS			
Amounts falling due within one year		451,076	397,205
NET CURRENT ASSETS/(LIABILITIES)		<u>101,348</u>	<u>(3,628)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>175,538</u>	<u>56,420</u>
PROVISIONS FOR LIABILITIES		<u>10,393</u>	<u>7,990</u>
NET ASSETS		<u><u>165,145</u></u>	<u><u>48,430</u></u>
CAPITAL AND RESERVES			
Called up share capital	6	100	100
Profit and loss account		165,045	48,330
SHAREHOLDERS' FUNDS		<u><u>165,145</u></u>	<u><u>48,430</u></u>

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

The financial statements were approved by the director on 20 January 2010 and were signed by:


R A Wright - Director

The notes form part of these abbreviated accounts

CCSS (Europe) Limited (Registered number: 02705446)

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 2009**

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 2007).

Exemption from preparing 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 is exempt under Section 248 of the Companies Act 1985 from the requirements 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 2009**

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2008	39,951
Additions	<u>29,748</u>
At 31 March 2009	<u>69,699</u>
AMORTISATION	
Charge for year	<u>19,976</u>
At 31 March 2009	<u>19,976</u>
NET BOOK VALUE	
At 31 March 2009	<u>49,723</u>
At 31 March 2008	<u>39,951</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2008	57,237
Additions	<u>9,029</u>
At 31 March 2009	<u>66,266</u>
DEPRECIATION	
At 1 April 2008	53,308
Charge for year	<u>4,659</u>
At 31 March 2009	<u>57,967</u>
NET BOOK VALUE	
At 31 March 2009	<u>8,299</u>
At 31 March 2008	<u>3,929</u>

CCSS (Europe) Limited (Registered number: 02705446)

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2009**

4. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 April 2008 and 31 March 2009	16,168
NET BOOK VALUE	
At 31 March 2009	<u>16,168</u>
At 31 March 2008	<u><u>16,168</u></u>

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

	% holding		
Class of shares:			
Ordinary	100.00		
		31.12.08	31.12.07
		£	£
Aggregate capital and reserves		(130,386)	(146,195)
Profit for the year		<u>56,977</u>	<u>20,392</u>

CCSS Deutschland GmbH

Country of incorporation: Germany
Nature of business: Software marketing

	% holding		
Class of shares:			
Ordinary	100.00		
		2009	2008
		£	£
Aggregate capital and reserves		21,729	6,204
Profit for the year		<u>13,158</u>	<u>9,546</u>

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

The aggregate total of debtors falling due after more than one year is £214,328 (2008 - £157,839).

CCSS (Europe) Limited (Registered number: 02705446)

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2009**

6. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	2009	2008
			£	£
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2009	2008
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>