

COMPANY REGISTRATION NUMBER 07913295

**CELLSUNITED LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31st JANUARY 2014**

**BREBNERS**  
Chartered Accountants  
130 Shaftesbury Avenue  
London  
W1D 5AR

FRIDAY



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31/10/2014  
COMPANIES HOUSE

**CELLSUNITED LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31st JANUARY 2014**

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**CELLSUNITED LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31st JANUARY 2014**

	Note	2014 £	£	2013 £
<b>FIXED ASSETS</b>	2			
Intangible assets			10,166	10,262
Tangible assets			149	-
			<u>10,315</u>	<u>10,262</u>
<b>CURRENT ASSETS</b>				
Debtors		6,688		75,656
Cash at bank and in hand		51,037		12,499
		57,725		88,155
<b>CREDITORS: Amounts falling due within one year</b>		<u>13,907</u>		<u>18,915</u>
<b>NET CURRENT ASSETS</b>			43,818	69,240
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>54,133</u>	<u>79,502</u>
<b>CAPITAL AND RESERVES</b>				
Called-up equity share capital	4		163,000	160,000
Share premium account			53,250	-
Profit and loss account			(162,117)	(80,498)
<b>SHAREHOLDERS' FUNDS</b>			<u>54,133</u>	<u>79,502</u>

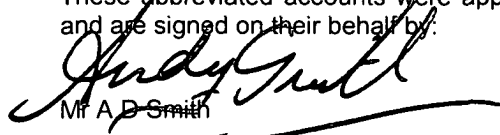
For the year ended 31st January 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 22/10/14 and are signed on their behalf by:

  
Mr A D Smith

Company Registration Number: 07913295

**CELLSUNITED LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31st JANUARY 2014**

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**1. 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).

**Trademarks**

External costs incurred to acquire and maintain trademarks are capitalised as intangible fixed assets.

**Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Trademarks - over 10 years

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 20% Reducing Balance

**Post retirement benefits**

The company has agreed to provide certain additional post-retirement benefits to selected senior employees. The estimated cost of providing such benefits is charged against profits on a systematic basis over the employees' working lives within the company.

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

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**CELLSUNITED LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31st JANUARY 2014**

**2. FIXED ASSETS**

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 1st February 2013	11,195	–	11,195
Additions	<u>1,195</u>	<u>160</u>	<u>1,355</u>
<b>At 31st January 2014</b>	<u><b>12,390</b></u>	<u><b>160</b></u>	<u><b>12,550</b></u>
<b>DEPRECIATION</b>			
At 1st February 2013	933	–	933
Charge for year	<u>1,291</u>	<u>11</u>	<u>1,302</u>
<b>At 31st January 2014</b>	<u><b>2,224</b></u>	<u><b>11</b></u>	<u><b>2,235</b></u>
<b>NET BOOK VALUE</b>			
<b>At 31st January 2014</b>	<u><b>10,166</b></u>	<u><b>149</b></u>	<u><b>10,315</b></u>
At 31st January 2013	<u>10,262</u>	<u>–</u>	<u>10,262</u>

**3. TRANSACTIONS WITH THE DIRECTORS**

During the year there were advances to directors of £1,679 and repayments of £24,638. No interest has been charged and there are no set repayment terms.

**4. SHARE CAPITAL**

**Allotted and called up:**

	2014		2013	
	No	£	No	£
Ordinary shares of £0.01 each	<u>16,300,001</u>	<u>163,000</u>	<u>16,000,001</u>	<u>160,000</u>

The amounts of paid up share capital for the following categories of shares differed from the called up share capital stated above due to unpaid calls and were as follows:

	2014	2013
	£	£
Ordinary shares	<u>-</u>	<u>50,000</u>

During the year 300,000 ordinary shares of 1p each were allotted and issued for £56,250 to provide additional working capital. The surplus above the par amount was credited to a share premium account.

**Post balance sheet events**

On 3rd February 2014 a further 300,000 Ordinary 1p shares were allotted and issued for consideration of £56,250, and on 3rd March 2014 a further 200,000 Ordinary 1p shares were allotted and issued for consideration of £37,500.