

**Abbreviated Unaudited Accounts for the Year Ended 31 March 2014**

**for**

**Stewart Christie & Co (Holdings) Limited**

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COMPANIES HOUSE

Jeffrey Crawford & Co  
Chartered Accountants  
25 Castle Terrace  
Edinburgh  
EH1 2ER

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for the Year Ended 31 March 2014**

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**Stewart Christie & Co (Holdings) Limited**

**Company Information  
for the Year Ended 31 March 2014**

**DIRECTORS:**

D M K Lowe  
C J Lowe

**SECRETARY:**

D M K Lowe

**REGISTERED OFFICE:**

63 Queen Street  
Edinburgh  
EH2 4NA

**REGISTERED NUMBER:**

SC036921 (Scotland)

**ACCOUNTANTS:**

Jeffrey Crawford & Co  
Chartered Accountants  
25 Castle Terrace  
Edinburgh  
EH1 2ER

**Abbreviated Balance Sheet**  
**31 March 2014**

|                                              | Notes | 2014<br>£      | 2013<br>£      |
|----------------------------------------------|-------|----------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                |
| Tangible assets                              | 2     | 145,030        | 146,774        |
| Investments                                  | 3     | 1,000          | 1,000          |
|                                              |       | <u>146,030</u> | <u>147,774</u> |
| <b>CURRENT ASSETS</b>                        |       |                |                |
| Debtors                                      |       | <u>206,503</u> | <u>206,503</u> |
| <b>NET CURRENT ASSETS</b>                    |       | <u>206,503</u> | <u>206,503</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>352,533</u> | <u>354,277</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                |
| Called up share capital                      | 4     | 5,360          | 5,360          |
| Capital redemption reserve                   |       | 1,400          | 1,400          |
| Profit and loss account                      |       | <u>345,773</u> | <u>347,517</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u>352,533</u> | <u>354,277</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

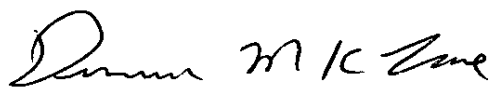
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2014 in accordance with Section 476 of the Companies Act 2006.

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
- (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 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 2 July 2014 and were signed on its behalf by:



D M K Lowe - Director

Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2014

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 Stewart Christie & Co (Holdings) 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 consists of the sales value, excluding VAT, of work in the period falling within the company's ordinary activities to supply goods and services to third parties.

**Tangible fixed assets**

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

Land and buildings - 2% on cost

**Deferred tax**

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

**Fixed asset investments**

Fixed asset investments are shown at cost less any provision for diminution in value.

2. TANGIBLE FIXED ASSETS

|                                      | Total<br>£ |
|--------------------------------------|------------|
| <b>COST</b>                          |            |
| At 1 April 2013<br>and 31 March 2014 | 163,354    |
| <b>DEPRECIATION</b>                  |            |
| At 1 April 2013                      | 16,580     |
| Charge for year                      | 1,744      |
| At 31 March 2014                     | 18,324     |
| <b>NET BOOK VALUE</b>                |            |
| At 31 March 2014                     | 145,030    |
| At 31 March 2013                     | 146,774    |

3. FIXED ASSET INVESTMENTS

|                                      | Investments<br>other<br>than<br>loans<br>£ |
|--------------------------------------|--------------------------------------------|
| <b>COST</b>                          |                                            |
| At 1 April 2013<br>and 31 March 2014 | 1,000                                      |
| <b>NET BOOK VALUE</b>                |                                            |
| At 31 March 2014                     | 1,000                                      |
| At 31 March 2013                     | 1,000                                      |

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2014

3. **FIXED ASSET INVESTMENTS - continued**

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

**Stewart Christie & Co Limited**

Nature of business: Tailoring

| Class of shares:               | %<br>holding | 2014          | 2013          |
|--------------------------------|--------------|---------------|---------------|
| Ordinary                       | 100.00       | £             | £             |
| Aggregate capital and reserves |              | 41,510        | 37,473        |
| Profit for the year            |              | <u>44,037</u> | <u>36,473</u> |

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | 2014              | 2013              |
|---------|----------|-------------------|-------------------|-------------------|
| 5,360   | Ordinary | £1                | £<br><u>5,360</u> | £<br><u>5,360</u> |