Company Registration No. SC067083 (Scotland)

C & S (Hotel) Limited

Abbreviated accounts

For the year ended 31 January 2012



C & S (Hotel) Limited

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C & S (Hotel) Limited

Abbreviated balance sheet
As at 31 January 2012

	Notes	2012 £	2012 £	2011 £	2011 £
Fixed assets					
Tangible assets	2		**583,068**		542,243
Current assets					
Stocks		**246**		306	
Debtors		**1,174**		1,376	
		1,420		1,682	
Creditors: amounts falling due within one year	3	**(219,019)**		(222,083)	
Net current liabilities			**(217,599)**		(220,401)
Total assets less current liabilities			**365,469**		321,842
Capital and reserves					
Called up share capital	4		**1,325**		1,325
Share premium account			**6,175**		6,175
Revaluation reserve			**425,308**		378,290
Profit and loss account			**(67,339)**		(63,948)
Shareholders' funds			**365,469**		321,842

C & S (Hotel) Limited

Abbreviated balance sheet (continued)
As at 31 January 2012

For the financial year ended 31 January 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

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

Approved by the Board and authorised for issue on 30 August 2012

PCM Low
Director

Mrs SE Low
Director

Company Registration No. SC067083

C & S (Hotel) Limited

Notes to the abbreviated accounts
For the year ended 31 January 2012

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1 Accounting policies

1.1 Accounting convention

The accounts are prepared under the historical cost convention modified to include the revaluation of freehold land and buildings.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

1.2 Compliance with accounting standards

The accounts are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	2% straight line basis
Fixtures, fittings & equipment	10% straight line basis

The part of the annual depreciation charge on revalued assets which relates to the revaluation surplus is transferred from the revaluation reserve to the profit and loss account.

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

1.7 Taxation

The tax expense represents the sum of the corporation tax and deferred tax charge for the year.

The tax currently payable is based on taxable profit for the year. The company's liability for current tax is calculated using the tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is measured on differences between the carrying amounts of assets and liabilities in the accounts and the corresponding tax bases, as used in the computation of taxable profit.

Notes to the abbreviated accounts (continued)
For the year ended 31 January 2012

2 **Fixed assets**

	Tangible assets £
Cost or valuation	
At 1 February 2011	**639,690**
Additions	**499**
Revaluation	**20,000**
At 31 January 2012	**660,189**
Depreciation	
At 1 February 2011	**97,447**
Revaluation	**(33,000)**
Charge for the year	**12,674**
At 31 January 2012	**77,121**
Net book value	
At 31 January 2012	**583,068**
At 31 January 2011	542,243

3 **Creditors: amounts falling due within one year**

The aggregate amount of creditors for which security has been given amounted to £65,812 (2011 - £69,796).

4 **Share capital**

	2012 £	2011 £
Allotted, called up and fully paid		
1,325 Ordinary shares of £1 each	**1,325**	1,325