Company Registration No. SC090664 (Scotland)

CLIVE CHRISTIAN SCOTLAND LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2012

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CLIVE CHRISTIAN SCOTLAND LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2012

	Notes	2012 £	2012 £	2011 £	2011 £
Fixed assets					
Tangible assets	2		124,194		182,406
Investments	2		20,000		20,000
			144,194		202,406
Current assets					
Stocks		21,376		24,299	
Debtors	3	217,672		159,178	
Cash at bank and in hand		88,384		115,140	
		327,432		298,617	
Creditors: amounts falling due within one year		(290,454)		(377,696)	
Net current assets/(liabilities)			36,978		(79,079)
Total assets less current liabilities			181,172		123,327
Creditors: amounts falling due after more than one year			(171,292)		(166,167)
			9,880		(42,840)
Capital and reserves					
Called up share capital	4		150,000		150,000
Profit and loss account			(140,120)		(192,840)
Shareholders' funds			9,880		(42,840)

CLIVE CHRISTIAN SCOTLAND LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2012

For the financial year ended 31 December 2012 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 financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Board for issue on 23 April 2013



S H Harrison
Director

Company Registration No. SC090664

CLIVE CHRISTIAN SCOTLAND LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Compliance with accounting standards

The financial statements 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. Revenue is recognised upon satisfactory completion of the job.

1.4 Tangible fixed assets and depreciation

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

Tennants Improvements	10% Straight Line
Tools and Equipment	20% Reducing Balance
Fixtures & fittings	20% Reducing Balance
Motor vehicles	25% Reducing Balance

1.5 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.6 Investments

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

1.7 Stock and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value.

1.8 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.

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2012

1 Accounting policies **(continued)**

1.9 Deferred taxation

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits against which to recover carried forward losses and from which future reversal of underlying timing differences can be deducted.

Deferred tax is measured at the average tax rates that are expected to apply in the periodin which timing differences are expected to reverse, based on the tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

2 Fixed assets

	Tangible assets	Investments	Total
	£	£	£
Cost			
At 1 January 2012	303,349	20,000	323,349
Additions	13,605	-	13,605
Disposals	(99,824)	-	(99,824)
At 31 December 2012	217,130	20,000	237,130
Depreciation			
At 1 January 2012	120,943	-	120,943
On disposals	(59,834)	-	(59,834)
Charge for the year	31,827	-	31,827
At 31 December 2012	92,936	-	92,936
Net book value			
At 31 December 2012	124,194	20,000	144,194
At 31 December 2011	182,406	20,000	202,406

3 Debtors

Debtors include an amount of £4,000 (2011 - £4,500) which is due after more than one year.

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2012

4 Share capital	2012	2011
	£	£
Allotted, called up and fully paid		
150,000 Ordinary Shares of £1 each	150,000	150,000