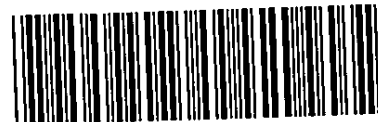


Company Registration No. SC092113 (Scotland)

EAGLE COURIERS (SCOTLAND) LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2013

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COMPANIES HOUSE

EAGLE COURIERS (SCOTLAND) LIMITED

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EAGLE COURIERS (SCOTLAND) LIMITED

INDEPENDENT AUDITORS' REPORT TO EAGLE COURIERS (SCOTLAND) LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Eagle Couriers (Scotland) Limited for the year ended 31 May 2013 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. 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 directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 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 to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Johnston Carmichael LLP

David Holmes (Senior Statutory Auditor)
for and on behalf of Johnston Carmichael LLP

2 October 2013

Chartered Accountants
Statutory Auditor

7-11 Melville Street
Edinburgh
EH3 7PE

EAGLE COURIERS (SCOTLAND) LIMITED

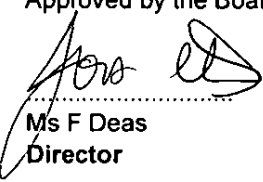
ABBREVIATED BALANCE SHEET

AS AT 31 MAY 2013

	Notes	2013 £	£	2012 £	£
Fixed assets					
Tangible assets	2		56,231		39,545
Current assets					
Debtors		776,960		1,121,508	
Cash at bank and in hand		986,519		529,346	
		1,763,479		1,650,854	
Creditors: amounts falling due within one year		(447,285)		(457,919)	
Net current assets			1,316,194		1,192,935
Total assets less current liabilities			1,372,425		1,232,480
Capital and reserves					
Called up share capital	3		60,000		60,000
Profit and loss account			1,312,425		1,172,480
Shareholders' funds			1,372,425		1,232,480

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 17/9/13


Ms F Deas
Director

Company Registration No. SC092113

EAGLE COURIERS (SCOTLAND) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2013

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 Turnover

Turnover represents amounts receivable for courier deliveries net of VAT and trade discounts. Turnover is recognised at the point the courier delivery is completed.

1.3 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:

Fixtures, fittings & computer equipment	25%- 50% straight line
Motor vehicles	25%-50% straight line

1.4 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

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.

2 Fixed assets

	Tangible assets £
Cost	
At 1 June 2012	78,187
Additions	48,926
Disposals	(22,042)
At 31 May 2013	105,071
Depreciation	
At 1 June 2012	38,642
On disposals	(18,710)
Charge for the year	28,908
At 31 May 2013	48,840
Net book value	
At 31 May 2013	56,231
At 31 May 2012	39,545

EAGLE COURIERS (SCOTLAND) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2013

3	Share capital	2013 £	2012 £
	Allotted, called up and fully paid		
	60,000 Ordinary shares of £1 each	<u>60,000</u>	<u>60,000</u>

4 Ultimate parent company

The company's ultimate parent company is Eagle Couriers (Holdings) Limited.