REGISTERED NUMBER: SC148556 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2016

FOR

C.A.R. CONSTRUCTION LIMITED

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for the Year Ended 31 January 2016

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C.A.R. CONSTRUCTION LIMITED

COMPANY INFORMATION
for the Year Ended 31 January 2016

DIRECTORS:	A Robertson Mrs C Robertson
SECRETARY:	Mrs C Robertson
REGISTERED OFFICE:	1 Rubislaw Park Crescent Aberdeen AB15 8BT
REGISTERED NUMBER:	SC148556 (Scotland)
ACCOUNTANTS:	Acumen Accountants and Advisors Limited Bon Accord House Riverside Drive Aberdeen AB11 7SL

ABBREVIATED BALANCE SHEET
31 January 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		1,196		1,733
Investment property	3		551,000		660,000
			552,196		661,733
CURRENT ASSETS					
Debtors		1,079		5,302	
Cash at bank		4,905		1,633	
		5,984		6,935	
CREDITORS					
Amounts falling due within one year		189,778		210,307	
NET CURRENT LIABILITIES			(183,794)		(203,372)
TOTAL ASSETS LESS CURRENT LIABILITIES			368,402		458,361
PROVISIONS FOR LIABILITIES			239		347
NET ASSETS			368,163		458,014
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Revaluation reserve			322,104		431,104
Profit and loss account			46,057		26,908
SHAREHOLDERS' FUNDS			368,163		458,014

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2016 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 31 October 2016 and were signed on its behalf by:

Mrs C Robertson - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 31 January 2016

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

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

Plant and machinery	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Motor vehicles	- 25% reducing balance
Computer equipment	- 33% reducing balance

Investment property
No depreciation is provided for in respect of investment properties in accordance with the FRSSE 2008. Such properties are held for their investment potential and not for consumption within the business. This is a departure from the Companies Act 2006 which requires all properties to be depreciated and the directors consider that to depreciate them would not enable the financial statements to give a true and fair view. Investment properties are stated at their market value at the balance sheet date.

Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 February 2015	17,100
Disposals	(942)
At 31 January 2016	16,158
DEPRECIATION	
At 1 February 2015	15,367
Charge for year	447
Eliminated on disposal	(852)
At 31 January 2016	14,962
NET BOOK VALUE	
At 31 January 2016	1,196
At 31 January 2015	1,733

continued...

3. INVESTMENT PROPERTY

	Total
	£
COST OR VALUATION	
At 1 February 2015	660,000
Revaluations	(109,000)
At 31 January 2016	551,000
NET BOOK VALUE	
At 31 January 2016	551,000
At 31 January 2015	660,000

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	£1	2	2

5. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

A Robertson:

During the year, director A Robertson paid the company rent amounting to £NIL (2015 : £2,100). This amount was paid in full by the year end.

During the year, the company paid rent amounting to £NIL (2015 : £2,314) to director A Robertson. This amount was paid in full by the year end.

At the year end, the company was due director A Robertson a loan amounting to £88,948 (2015 : £100,197). This loan is interest free and there are no fixed terms of repayment.

C Robertson:

During the year, director C Robertson paid the company rent amounting to £NIL (2015 : £2,100). This amount was paid in full by the year end.

During the year, the company paid rent amounting to £NIL (2015 : £2,314) to director C Robertson. This amount was paid in full by the year end.

At the year end, the company was due director C Robertson a loan amounting to £88,948 (2015 : £100,196). This loan is interest free and there are no fixed terms of repayment.

6. RELATED PARTY DISCLOSURES

During the year, the company paid dividends amounting to £NIL (2015 : £7,800) to director A Robertson.

During the year, the company paid dividends amounting to £NIL (2015 : £7,800) to director C Robertson.

At the year end, the company was due t/a Car Construction, a partnership in which the directors A Robertson and C Robertson run together £3,000 (2015 : £3,000). This loan is interest free and has no fixed terms of repayment.

7. ULTIMATE CONTROLLING PARTY

A and C Robertson are deemed to be the ultimate controlling parties.

REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF C.A.R. CONSTRUCTION LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 January 2016 set out on pages three to nine and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Acumen Accountants and Advisors Limited
Bon Accord House
Riverside Drive
Aberdeen
AB11 7SL

31 October 2016

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.