Registered Number SC159162

EASTER ROSS DEVELOPMENT COMPANY LTD.

Abbreviated Accounts

30 June 2012

EASTER ROSS DEVELOPMENT COMPANY LTD. **Registered Number SC159162**

Abbreviated Balance Sheet as at 30 June 2012

	Notes	*30/06/2012*	*31/03/2011*
		£	£
Current assets			
Stocks		569,545	569,545
Debtors		24,121	24,121
		593,666	593,666
Creditors: amounts falling due within one year		(186,427)	(185,131)
Net current assets (liabilities)		407,239	408,535
Total assets less current liabilities		407,239	408,535
Provisions for liabilities		(500,001)	(500,001)
Total net assets (liabilities)		(92,762)	(91,466)
Capital and reserves			
Called up share capital	2	5,000	5,000
Profit and loss account		(97,762)	(96,466)
Shareholders' funds		(92,762)	(91,466)

- For the year ending 30 June 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 25 March 2013

And signed on their behalf by:
George Ramsay, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2012

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Other accounting policies
Deferred taxation

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

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Stock

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

2 Called Up Share Capital

Allotted, called up and fully paid:

	30/06/2012	*31/03/2011*
	£	£
5,000 Ordinary shares of £1 each	5,000	5,000

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.