REGISTERED NUMBER: SC199665 (Scotland)

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2012

FOR

CHARLES A WEST AND SONS LIMITED

CHARLES A WEST AND SONS LIMITED (REGISTERED NUMBER: SC199665)

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FOR THE YEAR ENDED 31 JULY 2012

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2012

DIRECTOR:	Charles Alexander West
SECRETARY:	Angela Campbell West
REGISTERED OFFICE:	64 Charlotte Street Fraserburgh Aberdeenshire AB43 9JE
REGISTERED NUMBER:	SC199665 (Scotland)
ACCOUNTANTS:	Bain Henry Reid Chartered Accountants 28 Broad Street Peterhead Aberdeenshire AB42 1BY
BANKERS:	The Royal Bank of Scotland Plc 62 Broad Street Fraserburgh Aberdeenshire AB43 9AS

ABBREVIATED BALANCE SHEET
31 JULY 2012

	Notes	2012 £	2011 £
FIXED ASSETS			
Intangible assets	2	**-**	-
Tangible assets	3	**74,766**	76,286
Investments	4	**100**	100
		74,866	76,386
CURRENT ASSETS			
Stocks		**157,912**	162,710
Debtors		**2,563**	3,795
Cash at bank and in hand		**3,873**	7,472
		164,348	173,977
CREDITORS			
Amounts falling due within one year		**(36,133)**	(42,876)
NET CURRENT ASSETS		**128,215**	131,101
TOTAL ASSETS LESS CURRENT LIABILITIES		**203,081**	207,487
CREDITORS			
Amounts falling due after more than one year		**(145)**	(5,136)
NET ASSETS		**202,936**	202,351
CAPITAL AND RESERVES			
Called up share capital	5	**160,000**	160,000
Profit and loss account		**42,936**	42,351
SHAREHOLDERS' FUNDS		**202,936**	202,351

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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

(b) 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 notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
31 JULY 2012

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 director on 31 January 2013 and were signed by:

Charles Alexander West - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

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

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2001, is being amortised evenly over its estimated useful life of seven years.

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

Heritable property	- 2% on cost
Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2011 and 31 July 2012	7,000
AMORTISATION	
At 1 August 2011 and 31 July 2012	7,000
NET BOOK VALUE	
At 31 July 2012	-
At 31 July 2011	-

3. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 August 2011	**112,974**
Additions	**1,850**
At 31 July 2012	**114,824**
DEPRECIATION	
At 1 August 2011	**36,688**
Charge for year	**3,370**
At 31 July 2012	**40,058**
NET BOOK VALUE	
At 31 July 2012	**74,766**
At 31 July 2011	76,286

4. **FIXED ASSET INVESTMENTS**

	Investments other than loans
	£
COST	
At 1 August 2011 and 31 July 2012	**100**
NET BOOK VALUE	
At 31 July 2012	**100**
At 31 July 2011	100

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
160,000	Ordinary	£1	**160,000**	160,000

6. **CONTROLLING PARTY**

Charles A West, a director, together with his spouse control the company by virtue of a controlling interest of 100% of the issued ordinary share capital.

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.