Registered Number SC205231

D A Calder Limited

Abbreviated Accounts

31 May 2011

Company Information

Registered Office:
Henderson Loggie
90 Mitchell Street
Glasgow
G1 3NQ

Bankers:
The Royal Bank of Scotland plc
City Branch
10 Gordon Street
Glasgow
G1 3PL

D A Calder Limited **Registered Number SC205231**

Balance Sheet as at 31 May 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Intangible	2		178,200		198,000
Tangible	3		1,464		2,203
			179,664		200,203
Current assets					
Debtors		24,564		21,332	
Investments		1,500		1,500	
Cash at bank and in hand		188,195		205,661	
Total current assets		214,259		228,493	
Creditors: amounts falling due within one year		(103,399)		(84,700)	
Net current assets (liabilities)			110,860		143,793
Total assets less current liabilities			290,524		343,996
Total net assets (liabilities)			290,524		343,996
Capital and reserves					
Called up share capital	4		8,005		10,005
Profit and loss account			282,519		333,991
Shareholders funds			290,524		343,996

a. For the year ending 31 May 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 13 January 2012

And signed on their behalf by:
A D Calder, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 May 2011

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 commission received from services.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2000, is being amortised evenly over its estimated useful life of twenty years.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and fittings	25% on a straight line basis

2 **Intangible fixed assets**

Cost or valuation	**£**
At 01 June 2010	396,000
At 31 May 2011	396,000

Amortisation	
At 01 June 2010	198,000
Charge for year	19,800
At 31 May 2011	217,800

Net Book Value

At 31 May 2011	178,200
At 31 May 2010	198,000

3 **Tangible fixed assets**

	Total
	£
Cost	
At 01 June 2010	29,471
Additions	1,345
At 31 May 2011	30,816
Depreciation	
At 01 June 2010	27,268
Charge for year	2,084
At 31 May 2011	29,352
Net Book Value	
At 31 May 2011	1,464
At 31 May 2010	2,203

4 **Share capital**

	2011	2010
	£	£
Allotted, called up and fully paid:		
8000 Ordinary shares of £1 each	8,000	10,000
5 Ordinary A-J shares of £1 each	5	5