

COMPANY REGISTRATION NUMBER SC213934

**Central Scotland Healthcare
(St Andrews) Limited**

Unaudited Abbreviated Accounts

31st December 2012



CONDIE & CO
Chartered Accountants
10 Abbey Park Place
Dunfermline
Fife
KY12 7NZ

Central Scotland Healthcare (St Andrews) Limited

Abbreviated Accounts

Year Ended 31st December 2012

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Central Scotland Healthcare (St Andrews) Limited

Abbreviated Balance Sheet

31st December 2012

	Note	2012 £	2011 £
Fixed Assets	2		
Tangible assets		113,269	127,801
Current Assets			
Stocks		5,550	5,500
Debtors		396,881	439,024
Cash at bank and in hand		227,783	126,771
		630,214	571,295
Creditors: Amounts Falling due Within One Year		422,804	398,864
Net Current Assets		207,410	172,431
Total Assets Less Current Liabilities		320,679	300,232
Provisions for Liabilities		11,476	11,846
		309,203	288,386
Capital and Reserves			
Called-up equity share capital	4	100	100
Profit and loss account		309,103	288,286
Shareholders' Funds		309,203	288,386

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 11th September 2013, and are signed on their behalf by:

N. Wood,

Mr N Wood
Director

Company Registration Number: SC213934

The notes on pages 2 to 3 form part of these abbreviated accounts.

Central Scotland Healthcare (St Andrews) Limited

Notes to the Abbreviated Accounts

Year Ended 31st December 2012

1. Accounting Policies

Basis of Accounting

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 amounts receivable for services provided in the normal course of business, net of trade discounts, VAT and other sales related taxes.

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	15% reducing balance p.a.
Motor Vehicles	-	25% reducing balance p.a.
Computer Equipment	-	25% straight line p.a.

Stocks

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

Hire Purchase Agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating Lease Agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred Taxation

Deferred tax is recognised in respect of timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on the tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

Central Scotland Healthcare (St Andrews) Limited

Notes to the Abbreviated Accounts

Year Ended 31st December 2012

2. Fixed Assets

	Tangible Assets £
Cost	
At 1st January 2012	379,842
Additions	<u>5,349</u>
At 31st December 2012	<u>385,191</u>
Depreciation	
At 1st January 2012	252,041
Charge for year	<u>19,881</u>
At 31st December 2012	<u>271,922</u>
Net Book Value	
At 31st December 2012	<u>113,269</u>
At 31st December 2011	<u>127,801</u>

3. Transactions with the Directors

At 31st December 2012, the directors loan account of Mr & Mrs Wood was overdrawn by £221,127 (2011 - £286,178). The maximum liability during the year was £286,178. The loan is interest free and repayable on demand.

4. Share Capital

Authorised share capital:

	2012 £	2011 £
Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2012 No	£	2011 No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

Central Scotland Healthcare (St Andrews) Limited

Report to the Directors on the Preparation of the Unaudited Statutory Financial Statements of Central Scotland Healthcare (St Andrews) Limited

Year Ended 31st December 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Central Scotland Healthcare (St Andrews) Limited for the year ended 31st December 2012 as set out on pages 1 to 3 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of The Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at www.icas.org.uk.

This report is made solely to the Board of Directors of Central Scotland Healthcare (St Andrews) Limited, as a body, in accordance with the terms of our engagement letter dated 27th April 2010. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Central Scotland Healthcare (St Andrews) Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of The Institute of Chartered Accountants of Scotland as detailed at www.icas.org.uk. To the fullest extent possible permitted by law, we do not accept or assume responsibility to anyone other than Central Scotland Healthcare (St Andrews) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Central Scotland Healthcare (St Andrews) Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Central Scotland Healthcare (St Andrews) Limited. You consider that Central Scotland Healthcare (St Andrews) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Central Scotland Healthcare (St Andrews) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abbreviated accounts.



CONDIE & CO

Chartered Accountants
10 Abbey Park Place
Dunfermline
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12 September 2013
