

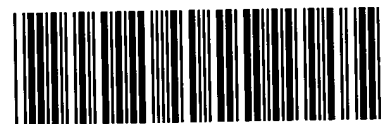
**Central Scotland Healthcare
(St Andrews) Limited**

Unaudited Abbreviated Accounts

31st December 2014

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

THURSDAY



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10/09/2015
COMPANIES HOUSE

Central Scotland Healthcare (St Andrews) Limited

Abbreviated Accounts

Year Ended 31st December 2014

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Central Scotland Healthcare (St Andrews) Limited

Abbreviated Balance Sheet

31st December 2014

	Note	£	2014 £	2013 £
Fixed Assets	2			
Tangible assets			141,141	135,375
Current Assets				
Stocks		5,850		5,700
Debtors		381,549		378,661
Cash at bank and in hand		207,238		192,421
		594,637		576,782
Creditors: Amounts Falling due Within One Year		424,917		391,148
Net Current Assets			169,720	185,634
Total Assets Less Current Liabilities			310,861	321,009
Provisions for Liabilities			20,712	17,909
			290,149	303,100
Capital and Reserves				
Called-up equity share capital	4		100	100
Profit and loss account			290,049	303,000
Shareholders' Funds			290,149	303,100

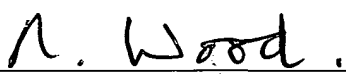
For the year ended 31st December 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

These abbreviated accounts were approved by the directors and authorised for issue on 3 September 2015 and are signed on their behalf by:



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 2014

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 2014

2. Fixed Assets

	Tangible Assets £
Cost	
At 1st January 2014	384,063
Additions	<u>28,912</u>
At 31st December 2014	<u>412,975</u>
Depreciation	
At 1st January 2014	248,688
Charge for year	<u>23,146</u>
At 31st December 2014	<u>271,834</u>
Net Book Value	
At 31st December 2014	<u>141,141</u>
At 31st December 2013	<u>135,375</u>

3. Directors' Current Accounts

Movements on the directors' current accounts during the year were as follows:

	Mr P O Hutchison £	Mr N Wood £	Mrs S Wood £	Total £
Balance at 31st December 2013	-	(115,130)	(115,130)	(230,260)
Funds introduced	<u>-</u>	<u>11,336</u>	<u>11,336</u>	<u>22,672</u>
Balance at 31st December 2014	<u>-</u>	<u>(103,794)</u>	<u>(103,794)</u>	<u>(207,588)</u>

The loans are interest free and repayable on demand.

4. Share Capital

Authorised share capital:

	2014 £	2013 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2014 No	£	2013 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 Accounts of Central Scotland Healthcare (St Andrews) Limited

Year Ended 31st December 2014

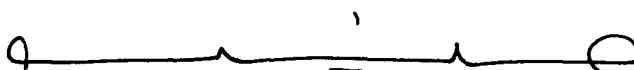
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Central Scotland Healthcare (St Andrews) Limited for the year ended 31st December 2014 as set out on pages 1 to 3 from the company's accounting records and from information 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/accountspreparationguidance.

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 25th June 2014. 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/accountspreparationguidance. To the fullest extent 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 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
Fife
KY12 7NZ

4 September 2015
