

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

Unaudited Abbreviated Accounts

31st December 2015



CONDIE & CO
Chartered Accountants
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Central Scotland Healthcare (St Andrews) Limited

Abbreviated Accounts

Year Ended 31st December 2015

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Central Scotland Healthcare (St Andrews) Limited

Abbreviated Balance Sheet

31st December 2015

	Note	£	2015 £	2014 £
Fixed Assets	2			
Tangible assets			<u>138,661</u>	<u>141,141</u>
Current Assets				
Stocks		5,850		5,850
Debtors		359,485		381,549
Cash at bank and in hand		<u>193,222</u>		<u>207,238</u>
		558,557		594,637
Creditors: Amounts Falling due Within One Year		<u>397,875</u>		<u>424,917</u>
Net Current Assets			<u>160,682</u>	<u>169,720</u>
Total Assets Less Current Liabilities			<u>299,343</u>	<u>310,861</u>
Provisions for Liabilities			<u>21,644</u>	<u>20,712</u>
			<u>277,699</u>	<u>290,149</u>
Capital and Reserves				
Called up equity share capital	4		100	100
Profit and loss account			<u>277,599</u>	<u>290,049</u>
Shareholders' Funds			<u>277,699</u>	<u>290,149</u>

For the year ended 31st December 2015 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 19th September 2016, 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 2015

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 January 2015).

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.

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.

2. Fixed Assets / ...

Central Scotland Healthcare (St Andrews) Limited

Notes to the Abbreviated Accounts

Year Ended 31st December 2015

2. Fixed Assets

	Tangible Assets £
Cost	
At 1st January 2015	412,975
Additions	21,064
Disposals	(710)
At 31st December 2015	<u><u>433,329</u></u>
Depreciation	
At 1st January 2015	271,834
Charge for year	23,268
On disposals	(434)
At 31st December 2015	<u><u>294,668</u></u>
Net Book Value	
At 31st December 2015	<u><u>138,661</u></u>
At 31st December 2014	<u><u>141,141</u></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 2014	–	(103,794)	(103,794)	(207,588)
Drawings	–	11,059	11,060	22,119
Balance at 31st December 2015	<u><u>–</u></u>	<u><u>(92,735)</u></u>	<u><u>(92,734)</u></u>	<u><u>(185,469)</u></u>

The loans are interest free and repayable on demand.

4. Share Capital

Authorised share capital:

	2015	2014
	£	£
100 Ordinary shares of £1 each	<u><u>100</u></u>	<u><u>100</u></u>

Allotted, called up and fully paid:

	2015	£	2014	£
	No.	£	No.	£
Ordinary shares of £1 each	<u><u>100</u></u>	<u><u>100</u></u>	<u><u>100</u></u>	<u><u>100</u></u>

Central Scotland Healthcare (St Andrews) Limited

Chartered Accountants' Report to the Directors on the Preparation of the Unaudited Statutory Accounts of Central Scotland Healthcare (St Andrews) Limited

Year Ended 31st December 2015

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 2015 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.com/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.com/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
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20 September 2016
