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**COVENTRY FOR FENCING LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2012**

Company Registration No. SC214976 (Scotland)

TUESDAY



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COMPANIES HOUSE

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# COVENTRY FOR FENCING LIMITED

## CONTENTS

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|                                   | Page  |
|-----------------------------------|-------|
| Abbreviated balance sheet         | 1 - 2 |
| Notes to the abbreviated accounts | 3 - 4 |

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# COVENTRY FOR FENCING LIMITED

## ABBREVIATED BALANCE SHEET AS AT 31 MAY 2012

|                                                       | Notes | 2012<br>£        | £              | 2011<br>£        | £              |
|-------------------------------------------------------|-------|------------------|----------------|------------------|----------------|
| <b>Fixed assets</b>                                   |       |                  |                |                  |                |
| Tangible assets                                       | 2     |                  | 45,597         |                  | 44,504         |
| Investments                                           | 2     |                  | 201            |                  | -              |
|                                                       |       |                  | <u>45,798</u>  |                  | <u>44,504</u>  |
| <b>Current assets</b>                                 |       |                  |                |                  |                |
| Stocks                                                |       | 81,860           |                | 92,092           |                |
| Debtors                                               |       | 875,846          |                | 1,025,628        |                |
| Cash at bank and in hand                              |       | 16,920           |                | 107,000          |                |
|                                                       |       | <u>974,626</u>   |                | <u>1,224,720</u> |                |
| <b>Creditors: amounts falling due within one year</b> |       | <u>(245,105)</u> |                | <u>(410,292)</u> |                |
| <b>Net current assets</b>                             |       |                  | <u>729,521</u> |                  | <u>814,428</u> |
| <b>Total assets less current liabilities</b>          |       |                  | <u>775,319</u> |                  | <u>858,932</u> |
| <b>Provisions for liabilities</b>                     |       |                  | <u>(4,800)</u> |                  | <u>(3,850)</u> |
|                                                       |       |                  | <u>770,519</u> |                  | <u>855,082</u> |
| <b>Capital and reserves</b>                           |       |                  |                |                  |                |
| Called up share capital                               | 3     |                  | 3              |                  | 3              |
| Profit and loss account                               |       |                  | <u>770,516</u> |                  | <u>855,079</u> |
| <b>Shareholders' funds</b>                            |       |                  | <u>770,519</u> |                  | <u>855,082</u> |

# COVENTRY FOR FENCING LIMITED

## ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 31 MAY 2012

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For the financial year ended 31 May 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

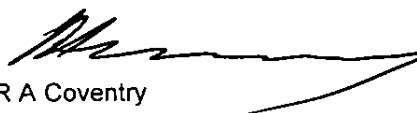
The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 30 January 2013



A A Coventry  
Director



R A Coventry  
Director

Company Registration No. SC214976

# COVENTRY FOR FENCING LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2012

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### 1 Accounting policies

#### 1.1 Accounting convention

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

#### 1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                     |                                |
|---------------------|--------------------------------|
| Leasehold buildings | 10% per annum straight line    |
| Plant and machinery | 15% per annum reducing balance |

#### 1.4 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

#### 1.5 Stock

Stock is valued at the lower of cost and net realisable value.

#### 1.6 Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Timing differences are differences between the taxable profits and the 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.

A net deferred tax asset is regarded as recoverable and therefore recognised only when it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of underlying timing differences can be deducted.

Deferred tax is not recognised when fixed assets are revalued unless by the balance sheet date there is a binding agreement to sell the revalued assets and the asset has been revalued to selling price. Neither is deferred tax recognised when fixed assets are sold and it is more likely than not that the taxable gain will be rolled over, being charged to tax only if and when the replacement assets are sold.

Deferred tax is measured on a non-discounted basis.

#### 1.7 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 399 of the Companies Act 2006 not to prepare group accounts.

# COVENTRY FOR FENCING LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2012

### 2 Fixed assets

|                       | Tangible<br>assets<br>£ | Investments<br>£ | Total<br>£ |
|-----------------------|-------------------------|------------------|------------|
| <b>Cost</b>           |                         |                  |            |
| At 1 June 2011        | 74,427                  | -                | 74,427     |
| Additions             | 9,167                   | 150,201          | 159,368    |
| At 31 May 2012        | 83,594                  | 150,201          | 233,795    |
| <b>Depreciation</b>   |                         |                  |            |
| At 1 June 2011        | 29,923                  | -                | 29,923     |
| Charge for the year   | 8,074                   | 150,000          | 158,074    |
| At 31 May 2012        | 37,997                  | 150,000          | 187,997    |
| <b>Net book value</b> |                         |                  |            |
| At 31 May 2012        | 45,597                  | 201              | 45,798     |
| At 31 May 2011        | 44,504                  | -                | 44,504     |

### Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

| Company                        | Country of registration or<br>incorporation | Shares held<br>Class | %      |
|--------------------------------|---------------------------------------------|----------------------|--------|
| <b>Subsidiary undertakings</b> |                                             |                      |        |
| APR Cov Ltd                    | England and Wales                           | Ordinary             | 100.00 |

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

|             |                               | Capital and<br>reserves<br>2012<br>£ | Profit/(loss)<br>for the year<br>2012<br>£ |
|-------------|-------------------------------|--------------------------------------|--------------------------------------------|
| APR Cov Ltd | Principal activity<br>Dormant | -                                    | -                                          |

### 3 Share capital

|                                           | 2012<br>£ | 2011<br>£ |
|-------------------------------------------|-----------|-----------|
| <b>Allotted, called up and fully paid</b> |           |           |
| 3 Ordinary shares of £1 each              | 3         | 3         |