Registered number
SC218656

Dickson Joiners Limited

Abbreviated Accounts

31 August 2012

Dickson Joiners Limited

Report to the directors on the preparation of the unaudited abbreviated accounts of Dickson Joiners Limited for the year ended 31 August 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 Dickson Joiners Limited for the year ended 31 August 2012 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com/

This report is made solely to the Board of Directors of Dickson Joiners Limited, as a body, in accordance with the terms of our engagement letter dated 23 March 2012. Our work has been undertaken solely to prepare for your approval the accounts of Dickson Joiners Limited and state those matters that we have agreed to state to the Board of Directors of Dickson Joiners Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dickson Joiners Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Dickson Joiners Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Dickson Joiners Limited. You consider that Dickson Joiners 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 accounts of Dickson Joiners 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 abbreviated accounts.

Robert H Bain & Co
Chartered Accountants
400 Great Western Road
Glasgow
G4 9HZ

6 March 2013

Dickson Joiners Limited
Registered number: SC218656
Abbreviated Balance Sheet
as at 31 August 2012

	Notes		2012		2011
			£		£
Fixed assets					
Intangible assets	2		7,500		8,250
Tangible assets	3		10,506		8,459
			18,006		16,709
Current assets					
Stocks		8,041		9,409	
Debtors		20,961		33,437	
Cash at bank and in hand		88,716		40,287	
		117,718		83,133	
Creditors: amounts falling due within one year		(45,956)		(34,251)	
Net current assets			71,762		48,882
Total assets less current liabilities			89,768		65,591
Provisions for liabilities			(1,111)		(490)
Net assets			88,657		65,101
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			88,557		65,001
Shareholders' funds			88,657		65,101

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Robert G McBain
Director
Approved by the board on 6 March 2013

Dickson Joiners Limited

Notes to the Abbreviated Accounts

for the year ended 31 August 2012

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Intangible fixed assets

	£
Cost	
At 1 September 2011	15,000
At 31 August 2012	15,000
Amortisation	
At 1 September 2011	6,750
Provided during the year	750
At 31 August 2012	7,500
Net book value	
At 31 August 2012	7,500
At 31 August 2011	8,250

3 Tangible fixed assets	£
Cost	
At 1 September 2011	54,073
Additions	6,500
Disposals	(3,000)
At 31 August 2012	57,573
Depreciation	
At 1 September 2011	45,614
Charge for the year	3,504
On disposals	(2,051)
At 31 August 2012	47,067
Net book value	
At 31 August 2012	10,506
At 31 August 2011	8,459

4 Share capital	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	100	100

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 1072 of the Companies Act 2006.