REGISTERED NUMBER: SC233255 (Scotland)

Abbreviated Accounts

for the Year Ended 31 July 2016

for

C & J Codona Limited

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C & J Codona Limited

Company Information
for the Year Ended 31 July 2016

DIRECTORS:	J Codona Mrs N Codona
SECRETARY:	J Codona
REGISTERED OFFICE:	Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU
REGISTERED NUMBER:	SC233255 (Scotland)
ACCOUNTANTS:	O'Haras Chartered Accountants Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU

Abbreviated Balance Sheet
31 July 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		4,500		5,250
Tangible assets	3		10,722		7,870
			15,222		13,120
CREDITORS					
Amounts falling due within one year		13,203		13,038	
NET CURRENT LIABILITIES			(13,203)		(13,038)
TOTAL ASSETS LESS CURRENT LIABILITIES			2,019		82
CREDITORS					
Amounts falling due after more than one year			2,875		-
NET (LIABILITIES)/ASSETS			(856)		82
CAPITAL AND RESERVES					
Called up share capital	4		100		2
Profit and loss account			(956)		80
SHAREHOLDERS' FUNDS			(856)		82

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each 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 financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 July 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 13 December 2016 and were signed on its behalf by:

J Codona - Director

Mrs N Codona - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31 July 2016

1. ACCOUNTING POLICIES

Accounting convention
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).

Revenue
Turnover represents the amounts derived from the provision of goods and services, excluding value added tax and trade discounts.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of twenty years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015 and 31 July 2016	15,000
AMORTISATION	
At 1 August 2015	9,750
Amortisation for year	750
At 31 July 2016	10,500
NET BOOK VALUE	
At 31 July 2016	4,500
At 31 July 2015	5,250

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3. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 August 2015	20,033
Additions	5,500
Disposals	(500)
At 31 July 2016	25,033
DEPRECIATION	
At 1 August 2015	12,163
Charge for year	2,559
Eliminated on disposal	(411)
At 31 July 2016	14,311
NET BOOK VALUE	
At 31 July 2016	10,722
At 31 July 2015	7,870

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	£1	100	2

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.