E17

REGISTERED NUMBER: SC261044 (Scotland)

REGISTRARS COPY

ESCA LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2012

Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
Renfrewshire
PA3 4DA

SATURDAY
S2FF4GJK
SCT 24/08/2013 #289
COMPANIES HOUSE

ESCA LIMITED

CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2012

	Page
Company Information	1
Abbreviated Balance Sheet	2 to 3
Notes to the Abbreviated Accounts	4
Chartered Accountants' Report	5

ESCA LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2012

DIRECTORS:	Dario Marchetti Margaret Marchetti
SECRETARY:	Dario Marchetti
REGISTERED OFFICE:	27 Chisholm Street GLASGOW Lanarkshire G1 5HA
REGISTERED NUMBER:	SC261044 (Scotland)
ACCOUNTANTS:	Milne Craig Chartered Accountants Abercorn House 79 Renfrew Road Paisley Renfrewshire PA3 4DA

ESCA LIMITED (REGISTERED NUMBER: SC261044)

ABBREVIATED BALANCE SHEET
30 NOVEMBER 2012

	Notes	2012 £	2012 £	2011 £	2011 £
FIXED ASSETS					
Tangible assets	2		37,857		47,155
CURRENT ASSETS					
Stocks		2,035		2,006	
Debtors		41,504		22,814	
Cash at bank and in hand		66,939		54,014	
		110,478		78,834	
CREDITORS					
Amounts falling due within one year	3	95,974		96,720	
NET CURRENT ASSETS/(LIABILITIES)			14,504		(17,886)
TOTAL ASSETS LESS CURRENT LIABILITIES			52,361		29,269
CREDITORS					
Amounts falling due after more than one year	3		-		(5,460)
PROVISIONS FOR LIABILITIES			(302)		(253)
NET ASSETS			52,059		23,556
CAPITAL AND RESERVES					
Called up share capital	4		1,000		1,000
Profit and loss account			51,059		22,556
SHAREHOLDERS' FUNDS			52,059		23,556

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2012 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.

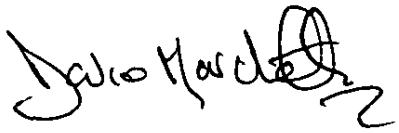
The notes form part of these abbreviated accounts

continued...

ABBREVIATED BALANCE SHEET - continued
30 NOVEMBER 2012

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 2 July 2013 and were signed on its behalf by:



Dario Marchetti - Director

The notes form part of these abbreviated accounts

ESCA LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2012

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 April 2008).

Turnover
Turnover which is stated net of value added tax represents amounts receivable for goods and services. Turnover is attributable to the company's principal activities, and is all generated in the UK. Consideration is given to the point at which the company is entitled to receive the income.

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

Long leasehold	- 10% on cost
Fixtures and fittings	- 25% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 December 2011	190,229
Additions	1,333
At 30 November 2012	191,562
DEPRECIATION	
At 1 December 2011	143,074
Charge for year	10,631
At 30 November 2012	153,705
NET BOOK VALUE	
At 30 November 2012	37,857
At 30 November 2011	47,155

3. CREDITORS

Creditors include an amount of £5,370 (2011 - £10,460) for which security has been given.

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
1,000	Ordinary	£1	1,000	1,000

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF ESCA LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Esca Limited for the year ended 30 November 2012 which comprise the Profit and Loss Account, 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 Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of Esca Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Esca Limited and state those matters that we have agreed to state to the Board of Directors of Esca 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 the company and its Board of Directors, as a body, for our work or for this report.

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

Milne Craig

Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
Renfrewshire
PA3 4DA

2 July 2013