Registration number: SC278922

Callander Meadows Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2012

Roderick Gunkel and Associates Ltd
Orchardlea
Callander
Perthshire
FK17 8BG

Callander Meadows Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

Chartered Certified Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of Callander Meadows Ltd for the Year Ended 30 April 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Callander Meadows Ltd for the year ended 30 April 2012 set out on pages from the company's accounting records and from information and explanations you have given us.

As a member of the Association Of 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 Callander Meadows Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Callander Meadows Ltd and state those matters that we have agreed to state to them, as a body . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Callander Meadows Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Callander Meadows Ltd 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 Callander Meadows Ltd. You consider that Callander Meadows Ltd 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 Callander Meadows Ltd. 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 accounts.

.....

Roderick Gunkel and Associates Ltd
Orchardlea
Callander
Perthshire
FK17 8BG

24 July 2012

Callander Meadows Ltd
(Registration number: SC278922)
Abbreviated Balance Sheet at 30 April 2012

	Note	2012 £	2011 £
Fixed assets			
Intangible fixed assets		17,715	18,700
Tangible fixed assets		9,108	4,500
		26,823	23,200
Current assets			
Stocks		4,075	3,755
Cash at bank and in hand		5,796	6,144
		9,871	9,899
Creditors: Amounts falling due within one year	3	(34,971)	(33,149)
Net current liabilities		(25,100)	(23,250)
Net assets/(liabilities)		1,723	(50)
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		1,623	(150)
Shareholders' funds/(deficit)		1,723	(50)

For the year ending 30 April 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records

and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 24 July 2012 and signed on its behalf by:

.....
Nicholas Alan Parkes
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	4% straight line p.a.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings, tools and equipment	20-50% reducing balance p.a.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the

assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Tangible fixed assets

	Fixtures and fittings £	Total £
Cost or valuation		
At 1 May 2011	22,162	22,162
Additions	7,914	7,914
At 30 April 2012	30,076	30,076
Depreciation		
At 1 May 2011	17,662	17,662
Charge for the year	3,306	3,306
At 30 April 2012	20,968	20,968
Net book value		
At 30 April 2012	9,108	9,108
At 30 April 2011	4,500	4,500

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2011	24,625	22,162	46,787
Additions	-	7,914	7,914

At 30 April 2012	24,625	30,076	54,701
Depreciation			
At 1 May 2011	5,925	17,662	23,587
Charge for the year	985	3,306	4,291
At 30 April 2012	6,910	20,968	27,878
Net book value			
At 30 April 2012	17,715	9,108	26,823
At 30 April 2011	18,700	4,500	23,200

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

	2012 £	2011 £
Amounts falling due within one year	12,471	7,298

4 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary shares of £1 each	100	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.