Registration number: SC278922

Callander Meadows Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2016

Roderick Gunkel & Associates Ltd
Orchardlea
Callander
FK17 8BG

Callander Meadows Limited
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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 4) have been prepared.

Chartered Certified Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of Callander Meadows Limited for the Year Ended 30 April 2016

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 Limited for the year ended 30 April 2016 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 Limited, 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 Limited 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 Limited and its Board of Directors as a body for our work or for this report.

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

.....

Roderick Gunkel & Associates Ltd
Orchardlea
Callander
FK17 8BG
3 August 2016

Callander Meadows Limited
(Registration number: SC278922)
Abbreviated Balance Sheet at 30 April 2016

	Note	2016 £	2015 £
Fixed assets			
Intangible fixed assets		13,820	14,760
Tangible fixed assets		3,316	3,200
		17,136	17,960
Current assets			
Stocks		4,300	3,791
Cash at bank and in hand		4,128	394
		8,428	4,185
Creditors: Amounts falling due within one year		(21,103)	(21,460)
Net current liabilities		(12,675)	(17,275)
Total assets less current liabilities		4,461	685
Provisions for liabilities		(103)	(202)
Net assets		4,358	483
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		4,258	383
Shareholders' funds		4,358	483

For the year ending 30 April 2016 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 3 August 2016 and signed on its behalf by:

.....
Nicholas A Parkes
Director

The notes on pages 3 to 4 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 January 2015).

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.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Tangible fixed assets

	Fixtures and fittings £	Total £
Cost or valuation		
At 1 May 2015	31,951	31,951
Additions	1,466	1,466
At 30 April 2016	33,417	33,417
Depreciation		
At 1 May 2015	28,751	28,751
Charge for the year	1,350	1,350
At 30 April 2016	30,101	30,101
Net book value		
At 30 April 2016	3,316	3,316
At 30 April 2015	3,200	3,200

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2015	24,625	31,951	56,576
Additions	-	1,466	1,466
At 30 April 2016	24,625	33,417	58,042
Depreciation			
At 1 May 2015	9,865	28,751	38,616
Charge for the year	940	1,350	2,290
At 30 April 2016	10,805	30,101	40,906
Net book value			
At 30 April 2016	13,820	3,316	17,136
At 30 April 2015	14,760	3,200	17,960

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	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.