Registered Number SC288201

John Cooper (Dufftown) Ltd

Abbreviated Accounts

31 March 2012

Company Information

Registered Office:
3 Convalmore Cottages
Dufftown
Keith
Banffshire
AB55 4BD

Reporting Accountants:
Burnett & Co (Accountancy) Limited
Chartered Accountants
65 High Street
Grantown on Spey
Moray
PH26 3EG

Bankers:
The Royal Bank of Scotland plc
2 Fife Street
Dufftown
Banffshire
AB55 4AL

John Cooper (Dufftown) Ltd **Registered Number SC288201**

Balance Sheet as at 31 March 2012

	Notes	2012		2011	
		£	£	£	£
Fixed assets					
Tangible	2		76,814		90,928
			76,814		90,928
Current assets					
Stocks		31,679		25,000	
Debtors		9,394		4,512	
Total current assets		41,073		29,512	
Creditors: amounts falling due within one year		(63,978)		(70,974)	
Net current assets (liabilities)			(22,905)		(41,462)
Total assets less current liabilities			53,909		49,466
Creditors: amounts falling due after more than one year			(16,896)		(15,515)
Provisions for liabilities			(15,363)		(19,095)
Total net assets (liabilities)			21,650		14,856
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			21,550		14,756
Shareholders funds			21,650		14,856

a. For the year ending 31 March 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 13 September 2012

And signed on their behalf by:
Mr A D Cooper, Director
Mr G G Cooper, Director
Mrs V Cooper, Director
Mrs D E Cooper, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 March 2012

1 **Accounting policies**

Basis of preparing the financial statements

The financial statements have been prepared under the going concern concept as in the opinion of the directors there is adequate finance available to the company to continue for the foreseeable future. This is based on work in hand and contracts still to be started.

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 represents net invoiced sales of building services, excluding value added tax.

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

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

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter. The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability. Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Depreciation

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

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

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 April 2011	152,953
Additions	20,150

Disposals		(26,402)
At 31 March 2012		146,701
Depreciation		
At 01 April 2011		62,025
Charge for year		19,942
On disposals		(12,080)
At 31 March 2012		69,887
Net Book Value		
At 31 March 2012		76,814
At 31 March 2011		90,928

3 **Share capital**

	2012	2011
	£	£
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100

4 **ULTIMATE CONTROLLING PARTY**

The ultimate controlling parties are the 4 directors, by virtue of their equal ownership of the entire issued Ordinary Share Capital.