Registration number: SC293702

Caledonian Science Press

Unaudited Abbreviated Accounts

for the Year Ended 30 November 2016

Shaun Hendry Accountancy Ltd
Chartered Certified Accountant
33A Union Street
Nairn
Highland
IV12 4PR

Caledonian Science Press
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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 Director on the Preparation of the Unaudited Statutory Accounts of Caledonian Science Press for the Year Ended 30 November 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Caledonian Science Press for the year ended 30 November 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

This report is made solely to the Board of Directors of Caledonian Science Press, 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 Caledonian Science Press and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Caledonian Science Press and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Caledonian Science Press has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Caledonian Science Press. You consider that Caledonian Science Press 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 Caledonian Science Press. 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.

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Shaun Hendry Accountancy Ltd
Chartered Certified Accountant
33A Union Street
Nairn
Highland
IV12 4PR
24 August 2017

Caledonian Science Press
(Registration number: SC293702)
Abbreviated Balance Sheet at 30 November 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		343	453
Current assets			
Stocks		100	100
Cash at bank and in hand		457	1,994
		557	2,094
Creditors: Amounts falling due within one year		(3,050)	(2,720)
Net current liabilities		(2,493)	(626)
Total assets less current liabilities		(2,150)	(173)
Creditors: Amounts falling due after more than one year		(93,473)	(93,841)
Net liabilities		(95,623)	(94,014)
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(95,723)	(94,114)
Shareholders' deficit		(95,623)	(94,014)

For the year ending 30 November 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 director acknowledges his 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 director on 24 August 2017

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Mr David A Sutherland
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).

Going concern

The financial statements have been prepared on a going concern basis. As at 30 November 2016 the shareholders funds had a deficit of £95,623 (2014- £94,0147). The company continues to trade with the support of its directors who have postponed repayment of their loan account which at 30th November 2016 was £93,473 (2014- £93,841) until the company is in a position to meet repayment of these debts.

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

Assets are depreciated over their useful economic lives on a reducing balamce basis.

Asset class	Depreciation method and rate
Plant and machinery	20% reducing balance basis

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.

Foreign currency

Currency transactions during the period have been converted at the average exchange rate in operation for the financial year.

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.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 December 2015	36,649	36,649
At 30 November 2016	36,649	36,649
Depreciation		
At 1 December 2015	36,196	36,196
Charge for the year	110	110
At 30 November 2016	36,306	36,306
Net book value		
At 30 November 2016	343	343
At 30 November 2015	453	453

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.