REGISTERED NUMBER: SC296639 (Scotland)

Abbreviated Accounts

For The Year Ended 29 February 2016

for

D C Plant (Service & Sales) Ltd

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For The Year Ended 29 February 2016

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Company Information
For The Year Ended 29 February 2016

DIRECTORS:	R Cochrane P Cochrane
SECRETARY:	P Cochrane
REGISTERED OFFICE:	38 Blair Road Coatbridge ML5 1MJ
REGISTERED NUMBER:	SC296639 (Scotland)
ACCOUNTANTS:	Cahill Jack Associates Limited 91 Alexander Street Airdrie North Lanarkshire ML6 0BD

Abbreviated Balance Sheet
29 February 2016

	Notes	29.2.16 £	£	28.2.15 £	£
FIXED ASSETS					
Intangible assets	2		4,000		8,000
Tangible assets	3		3,322		4,514
Investment property	4		6,760		6,760
			14,082		19,274
CURRENT ASSETS					
Debtors		3,739		7,406	
Cash at bank		408		526	
		4,147		7,932	
CREDITORS					
Amounts falling due within one year		17,617		24,856	
NET CURRENT LIABILITIES			(13,470)		(16,924)
TOTAL ASSETS LESS CURRENT LIABILITIES			612		2,350
CREDITORS					
Amounts falling due after more than one year			-		(1,458)
PROVISIONS FOR LIABILITIES			(569)		(786)
NET ASSETS			43		106
CAPITAL AND RESERVES					
Called up share capital	5		2		2
Profit and loss account			41		104
SHAREHOLDERS' FUNDS			43		106

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2016 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
29 February 2016

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 29 June 2016 and were signed on its behalf by:

R Cochrane - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
For The Year Ended 29 February 2016

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 January 2015).

Turnover
Turnover represents invoiced goods and services net of value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc	- 25% on reducing balance and 25% on cost

Investment property
In accordance with Financial Reporting Standard for Smaller Entities (effective January 2007) the company's property, which is held for long-term investment, is included in the balance sheet at the open market value and is not depreciated. The surplus or deficit on revaluation of the property is transferred to a revaluation reserve. This policy represents a departure from the Companies Act 2006, which requires depreciation to be provided on all fixed assets. The directors consider this policy is necessary to give an overriding true and fair view as current values and changes in current values are considered more significant than the calculation of systematic annual depreciation. Depreciation is only one of many factors reflected in the valuation and the amount which might otherwise have been charged cannot be separately identified or quantified.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the underlying timing differences can be deducted. Deferred tax is measured at the rates that are expected to apply in the periods in which the timing differences reverse and is not discounted.

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 the 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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

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2. **INTANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 March 2015 and 29 February 2016	40,000
AMORTISATION	
At 1 March 2015	32,000
Amortisation for year	4,000
At 29 February 2016	36,000
NET BOOK VALUE	
At 29 February 2016	4,000
At 28 February 2015	8,000

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 March 2015 and 29 February 2016	11,494
DEPRECIATION	
At 1 March 2015	6,980
Charge for year	1,192
At 29 February 2016	8,172
NET BOOK VALUE	
At 29 February 2016	3,322
At 28 February 2015	4,514

4. **INVESTMENT PROPERTY**

	Total £
COST	
At 1 March 2015 and 29 February 2016	6,760
NET BOOK VALUE	
At 29 February 2016	6,760
At 28 February 2015	6,760

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5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	29.2.16 £	28.2.15 £
2	Ordinary	£1	2	2

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.