Registered Number SC298913

Eva (Scotland) Limited

Abbreviated Accounts

31 March 2012

Company Information

Registered Office:
Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Reporting Accountants:
O'Haras Chartered Accountants

Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

Eva (Scotland) Limited **Registered Number SC298913**

Balance Sheet as at 31 March 2012

	Notes	2012		2011	
		£	£	£	£
Fixed assets					
Tangible	2		21,123		24,851
			21,123		24,851
Current assets					
Stocks		1,700		1,500	
Debtors		820		947	
Cash at bank and in hand		11,723		13,181	
Total current assets		14,243		15,628	
Creditors: amounts falling due within one year		(34,720)		(37,981)	
Net current assets (liabilities)			(20,477)		(22,353)
Total assets less current liabilities			646		2,498
Total net assets (liabilities)			646		2,498
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			644		2,496
Shareholders funds			646		2,498

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 08 May 2012

And signed on their behalf by:
B A Valentini, 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**

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 the amounts derived from the provision of goods and services, excluding value added tax and trade discounts.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset. Deferred tax assets and liabilities are not discounted.

Hire purchase and leasing commitments

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.

Fixtures and fittings	15% on reducing balance

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 April 2011	34,651
At 31 March 2012	34,651
Depreciation	
At 01 April 2011	9,800
Charge for year	3,728
At 31 March 2012	13,528

Net Book Value	
At 31 March 2012	21,123
At 31 March 2011	24,851

3 **Share capital**

	2012	2011
	£	£
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2