Registered number: SC299576

FIRST CLASS SCOTLAND LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2013

Priory Accounting & Tax Ltd

Lodge House
Priory Lane
Dunfermline
Fife
KY12 7DT

First Class Scotland Limited
Company No. SC299576
Abbreviated Balance Sheet 31 August 2013

	Notes	2013 £	2013 £	2012 £	2012 £
FIXED ASSETS					
Tangible assets	2		31,263		40,699
			31,263		40,699
CURRENT ASSETS					
Debtors		26,609		22,194	
Cash at bank and in hand		1,399		1,458	
		28,008		23,652	
Creditors: Amounts Falling Due Within One Year		(54,155)		(42,468)	
NET CURRENT ASSETS (LIABILITIES)			(26,147)		(18,816)
TOTAL ASSETS LESS CURRENT LIABILITIES			5,116		21,883
Creditors: Amounts Falling After More Than One Year	3		(5,116)		(21,900)
NET ASSETS			-		(17)
CAPITAL AND RESERVES					
Called up share capital	4		1		-
Profit and Loss account			(1)		(17)
SHAREHOLDERS' FUNDS			-		(17)

For the year ending 31 August 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

On behalf of the board

Ms Paula Geatons

08/08/2014

1 . Accounting Policies

1.1 . Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 . Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3 . Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% on cost

2 . Tangible Assets

	Total
Cost	**£**
As at 1 September 2012	120,379
As at 31 August 2013	120,379
Depreciation	
As at 1 September 2012	79,680
Provided during the period	9,436
As at 31 August 2013	89,116
Net Book Value	
As at 31 August 2013	31,263
As at 1 September 2012	40,699

3 . Creditors: Amounts Falling After More Than One Year

	2013	2012
	£	**£**
Bank loans	5,116	21,900

4 . Share Capital

	Value	Number	2013	2012
Allotted, called up and fully paid:	**£**		**£**	**£**
Ordinary shares	1.000	1	1	-

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