REGISTERED NUMBER: SC305086 (Scotland)

CONCEPT DESIGN (SCOTLAND) LTD

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2012

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FOR THE YEAR ENDED 31 JULY 2012

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CONCEPT DESIGN (SCOTLAND) LTD (REGISTERED NUMBER: SC305086)

ABBREVIATED BALANCE SHEET
31 JULY 2012

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Tangible assets	2		17,051		29,298
CURRENT ASSETS					
Stocks		24,535		28,428	
Debtors		88,840		64,599	
Cash at bank and in hand		4,318		727	
		117,693		93,754	
CREDITORS					
Amounts falling due within one year	3	149,397		119,769	
NET CURRENT LIABILITIES			(31,704)		(26,015)
TOTAL ASSETS LESS CURRENT LIABILITIES			(14,653)		3,283
PROVISIONS FOR LIABILITIES			1,277		2,259
NET (LIABILITIES)/ASSETS			(15,930)		1,024
CAPITAL AND RESERVES					
Called up share capital	4		102		102
Profit and loss account			(16,032)		922
SHAREHOLDERS' FUNDS			(15,930)		1,024

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2012 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 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 30 April 2013 and were signed on its behalf by:

Ms L Hunter - Director

A S Robertson - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 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).

The directors are of the opinion that the going concern basis is appropriate for the preparation of these financial statements. They are also of the opinion that sufficient resources are available to enable the company to continue trading for the next twelve months.

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Over the unexpired term of the lease
Plant and machinery	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

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
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2011	50,353
Additions	859
At 31 July 2012	51,212
DEPRECIATION	
At 1 August 2011	21,055
Charge for year	13,106
At 31 July 2012	34,161
NET BOOK VALUE	
At 31 July 2012	17,051
At 31 July 2011	29,298

3. CREDITORS

Creditors include an amount of £ 23,103 (2011 - £ 12,770) for which security has been given.

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4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
100	Ordinary	£1	100	100
2	Ordinary 'A-J'	£1	2	2
			102	102

5. TRANSACTIONS WITII DIRECTORS

The following loan to directors subsisted during the years ended 31 July 2012 and 31 July 2011:

	2012 £	2011 £
Ms L Hunter		
Balance outstanding at start of year	37,079	-
Amounts advanced	62,097	37,079
Amounts repaid	(45,134)	-
Balance outstanding at end of year	54,042	37,079

The loan is interest free, with no fixed term of repayment.

6. GOING CONCERN

The directors are of the opinion that the going concern basis is appropriate for the preparation of these financial statements. They are also of the opinion that sufficient resources are available to enable the company to continue trading for the next twelve months.

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF CONCEPT DESIGN (SCOTLAND) LTD

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages one to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Concept Design (Scotland) Ltd for the year ended 31 July 2012 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes 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://rulebook.accaglobal.com.

This report is made solely to the Board of Directors of Concept Design (Scotland) Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Concept Design (Scotland) Ltd and state those matters that we have agreed to state to the Board of Directors of Concept Design (Scotland) Ltd, 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/factsheet163. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Concept Design (Scotland) Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Concept Design (Scotland) Ltd. You consider that Concept Design (Scotland) Ltd 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 financial statements of Concept Design (Scotland) Ltd. 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 financial statements.

JCWallace & Co
Chartered Certified Accountants
1875 Great Western Road
Glasgow
G13 2YD

30 April 2013

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.