REGISTERED NUMBER: SC339801 (Scotland)

Abbreviated Accounts for the Year Ended 31st March 2012

for

D.C. Commercials Limited

WEDNESDAY

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SCT 15/08/2012 #563

COMPANIES HOUSE

D.C. Commercials Limited

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D.C. Commercials Limited

Company Information
for the Year Ended 31st March 2012

DIRECTOR:	D S Cook
SECRETARY:	Mrs J Cook
REGISTERED OFFICE:	Old Burnswark Station Ecclefechan Lockerbie DUMFRIESSHIRE DG11 3JD
REGISTERED NUMBER:	SC339801 (Scotland)
ACCOUNTANTS:	Farries Kirk & McVean Dumfries Enterprise Park Heathhall Dumfries DUMFRIESSHIRE DG1 3SJ

D.C. Commercials Limited

Abbreviated Balance Sheet
31st March 2012

	Notes	2012 £	2011 £
FIXED ASSETS			
Tangible assets	2	20,940	25,970
CURRENT ASSETS			
Debtors		78,537	71,883
Cash at bank and in hand		28,401	26,568
		106,938	98,451
CREDITORS			
Amounts falling due within one year		(89,967)	(89,632)
NET CURRENT ASSETS		16,971	8,819
TOTAL ASSETS LESS CURRENT LIABILITIES		37,911	34,789
CREDITORS			
Amounts falling due after more than one year		-	(4,500)
PROVISIONS FOR LIABILITIES		(4,188)	(5,454)
NET ASSETS		33,723	24,835
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		33,623	24,735
SHAREHOLDERS' FUNDS		33,723	24,835

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 director on 8th August 2012 and were signed by:

D. Cook

D S Cook - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31st 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 net invoiced sales from servicing heavy goods vehicles, 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.

Plant and machinery etc - 25% on reducing balance and 15% on reducing balance

Amounts written off each asset over the estimated useful life represent cost less residual value.

Deferred tax
Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and the recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st April 2011	37,708
Additions	301
At 31st March 2012	38,009
DEPRECIATION	
At 1st April 2011	11,738
Charge for year	5,331
At 31st March 2012	17,069
NET BOOK VALUE	
At 31st March 2012	20,940
At 31st March 2011	25,970

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
100	Ordinary	1	100	100