REGISTERED NUMBER: SC381373 (Scotland)

Abbreviated Unaudited Accounts For The Year Ended 31 July 2012

for

N&D Inverness Ltd

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For The Year Ended 31 July 2012

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N&D Inverness Ltd

Company Information
For The Year Ended 31 July 2012

DIRECTORS:	S Aslam K Aslam
REGISTERED OFFICE:	47-49 Academy Street Inverness IV1 1LP
REGISTERED NUMBER:	SC381373 (Scotland)
ACCOUNTANTS:	Ahmad & Nabi Mcmullan 95-107 Lancefield Street Glasgow Lanarkshire G3 8HZ

N&D Inverness Ltd (Registered number: SC381373)

Abbreviated Balance Sheet
31 July 2012

	Notes	31.7.12 £	£	31.7.11 £	£
FIXED ASSETS					
Intangible assets	2		26,325		26,325
Tangible assets	3		30,257		26,770
			56,582		53,095
CURRENT ASSETS					
Stocks		147,725		134,950	
Cash at bank and in hand		2,046		25,028	
		149,771		159,978	
CREDITORS					
Amounts falling due within one year		233,990		211,802	
NET CURRENT LIABILITIES			(84,219)		(51,824)
TOTAL ASSETS LESS CURRENT LIABILITIES			(27,637)		1,271
CAPITAL AND RESERVES					
Called up share capital	4		1,000		1,000
Profit and loss account			(28,637)		271
SHAREHOLDERS' FUNDS			(27,637)		1,271

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 6 December 2012 and were signed on its behalf by:

S Aslam - 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).

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

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of nil years.

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

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

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 is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2011 and 31 July 2012	26,325
NET BOOK VALUE	
At 31 July 2012	26,325
At 31 July 2011	26,325

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2011	33,243
Additions	13,572
At 31 July 2012	46,815
DEPRECIATION	
At 1 August 2011	6,473
Charge for year	10,085
At 31 July 2012	16,558
NET BOOK VALUE	
At 31 July 2012	30,257
At 31 July 2011	26,770

continued...

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.12 £	31.7.11 £
1,000	Ordinary	1	1,000	1,000

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.