

CAMMACH RECRUITMENT LIMITED
ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED
31 AUGUST 2012



WILLIAMSON & DUNN
Chartered Accountants & Statutory Auditor
3 West Craibstone Street
Bon Accord Square
Aberdeen
AB11 6YW

CAMMACH RECRUITMENT LIMITED

ABBREVIATED ACCOUNTS

PERIOD ENDED 31 AUGUST 2012

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CAMMACH RECRUITMENT LIMITED

INDEPENDENT AUDITOR'S REPORT TO CAMMACH RECRUITMENT LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts, together with the financial statements of Cammach Recruitment Limited for the period ended 31 August 2012 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

BASIS OF OPINION

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



GRAEME PYLE MA CA (Senior Statutory Auditor)

For and on behalf of

WILLIAMSON & DUNN

Chartered Accountants & Statutory Auditor

3 West Craibstone Street

Bon Accord Square

Aberdeen

AB11 6YW

5 April 2013

CAMMACH RECRUITMENT LIMITED

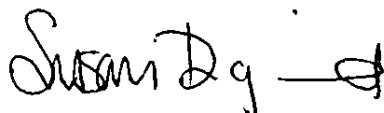
ABBREVIATED BALANCE SHEET

31 AUGUST 2012

	Note	£	2012 £
FIXED ASSETS	2		
Tangible assets			24,884
CURRENT ASSETS			
Debtors		998,352	
Cash at bank and in hand		59,343	
		<u>1,057,695</u>	
CREDITORS: Amounts falling due within one year	3	<u>947,719</u>	
NET CURRENT ASSETS			<u>109,976</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>134,860</u>
PROVISIONS FOR LIABILITIES			<u>2,155</u>
			<u>132,705</u>
CAPITAL AND RESERVES			
Called-up equity share capital	4		100
Profit and loss account			<u>132,605</u>
SHAREHOLDERS' FUNDS			<u>132,705</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 5 April 2013, and are signed on their behalf by:



S DUGUID
Director

Company Registration Number: SC403237

The notes on pages 3 to 4 form part of these abbreviated accounts.

CAMMACH RECRUITMENT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD ENDED 31 AUGUST 2012

1. ACCOUNTING POLICIES

Basis of accounting

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

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced in accordance with UITF 40.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced in accordance with UITF 40. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	20% - 33%
Motor Vehicles	-	50%
Equipment	-	20% - 50%

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

CAMMACH RECRUITMENT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD ENDED 31 AUGUST 2012

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

	Tangible Assets £
COST	
Additions	33,406
At 31 August 2012	<u>33,406</u>
DEPRECIATION	
Charge for period	8,522
At 31 August 2012	<u>8,522</u>
NET BOOK VALUE	
At 31 August 2012	<u>24,884</u>
At 31 August 2011	<u>—</u>

3. CREDITORS: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	2012 £
Bank loans and overdrafts	<u>21,178</u>

4. SHARE CAPITAL

Allotted, called up and fully paid:

	No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>