Registered number
SC403453

Viewrigg Limited

Report and Unaudited Accounts

31 July 2012

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Viewrigg Limited
Registered number: SC403453
Director's Report

The director presents his report and accounts for the period ended 31 July 2012.

Principal activities
The company's principal activity was the provision of rope access services.

Directors
The following persons served as directors during the period:

D Callus

Director's responsibilities
The director is responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the director to prepare accounts for each financial year. Under that law the director has elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the director is required to:

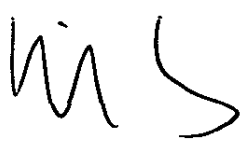
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the accounts comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions
This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 5 January 2013 and signed on its behalf.

D Callus
Director



Viewrigg Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Viewrigg Limited for the period ended 31 July 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Viewrigg Limited for the period ended 31 July 2012 which comprise of 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 Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at www.icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of Viewrigg Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Viewrigg Limited and state those matters that we have agreed to state to the Board of Directors of Viewrigg Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Viewrigg Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Viewrigg Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Viewrigg Limited. You consider that Viewrigg Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Viewrigg Limited. 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 accounts.

Kevin Loy Limited
Chartered Accountants
Victoria Buildings
High Street
Tain
Ross-shire
IV19 1AE

5 January 2013

Viewrigg Limited
Profit and Loss Account
for the period from 13 July 2011 to 31 July 2012

	Notes	2012 £
Turnover		12,008
Administrative expenses		(10,085)
Operating profit	2	1,923
Profit on ordinary activities before taxation		1,923
Tax on profit on ordinary activities	3	(462)
Profit for the period		1,461

Viewrigg Limited
Balance Sheet
as at 31 July 2012

	Notes		2012 £
Fixed assets			
Tangible assets	4		506
Current assets			
Debtors	5	700	
Cash at bank and in hand		18	
		718	
Creditors: amounts falling due within one year	6	(961)	
Net current liabilities			(243)
Total assets less current liabilities			263
Provisions for liabilities	7		(101)
Net assets			162
Capital and reserves			
Called up share capital	8		1
Profit and loss account	9		161
Shareholder's funds			162

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

D Callus
Director
Approved by the board on 5 January 2013

Viewrigg Limited
Notes to the Accounts
for the period from 13 July 2011 to 31 July 2012

1 Accounting policies

Basis of preparation
The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers. Where services are performed gradually over time revenue is recognised as activity progresses by reference to the value of the work performed.

Depreciation
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance

Deferred taxation
Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Operating profit

	2012 £
This is stated after charging:	
Depreciation of owned fixed assets	168
Directors' remuneration	4,800

3 Taxation

	2012 £
UK corporation tax	361
Deferred tax	101
	462

4 Tangible fixed assets

	Plant and machinery etc £
Cost	
Additions	674
At 31 July 2012	674
Depreciation	
Charge for the period	168
At 31 July 2012	168
Net book value	
At 31 July 2012	506

5 Debtors

	2012 £
Other debtors	700

6 Creditors: amounts falling due within one year

	2012 £
Trade creditors	600
Corporation tax	361
	961

7 Provisions for liabilities

Deferred taxation:

	2012 £
Accelerated capital allowances	101

	2012 £
Deferred tax charge in profit and loss account	101
At 31 July	101

Viewrigg Limited
Notes to the Accounts
for the period from 13 July 2011 to 31 July 2012

8 Share capital

	Nominal value	2012 Number	2012 £
Allotted, called up and fully paid:			
Ordinary shares	£1 each	1	1

	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	1	1

9 Profit and loss account

	2012 £
Profit for the period	1,461
Dividends	(1,300)
At 31 July 2012	161

10 Dividends

	2012 £
Dividends for which the company became liable during the period:	
Dividends paid	1,300

11 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
D Callus				
Loan 1	-	4,000	(3,300)	700
	-	4,000	(3,300)	700

The loan is interest free and repayable on demand.

12 Ultimate controlling party/related party transactions

The controlling party is D Callus, managing director who owns all the share capital. Mr Callus received £1300 of dividends during the year.