REGISTRAR SC403749

BORDER FREIGHT (SCOTLAND) LIMITED

ABBREVIATED FINANCIAL STATEMENTS

PERIOD ENDED 30TH SEPTEMBER 2012

FRIDAY
S23QSJMH
SCT 08/03/2013 #164
COMPANIES HOUSE

CARSON & TROTTER
CHARTERED ACCOUNTANTS
123 IRISH STREET
DUMFRIES
DG1 2PE

Border Freight (Scotland) Limited

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Border Freight (Scotland) Limited

Accountants' report on the unaudited financial statements to the director of Border Freight (Scotland) Limited

As described on the balance sheet you are responsible for the preparation of the financial statements for the period ended 30 September 2012 set out on pages 2 to 5 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

Carson & Trotter CA

Carson & Trotter C.A.
Reporting Accountants
123 Irish Street
Dumfries
DG1 2PE

Date: 11 February 2013

Border Freight (Scotland) Limited

Abbreviated balance sheet
as at 30 September 2012

	Notes	£	30/09/12 £
Fixed assets			
Tangible assets	2		309
Current assets			
Debtors		49,283	
Cash at bank and in hand		57,362	
		106,645	
Creditors: amounts falling due within one year		(100,187)	
Net current assets			6,458
Total assets less current liabilities			6,767
Provisions for liabilities			(62)
Net assets			6,705
Capital and reserves			
Called up share capital	3		104
Profit and loss account			6,601
Shareholders' funds			6,705

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

Border Freight (Scotland) Limited

Abbreviated balance sheet (continued)

Director's statements required by Sections 475(2) and (3) for the period ended 30 September 2012

In approving these abbreviated accounts as director of the company I hereby confirm:

(a) that for the period stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the period ended 30 September 2012 ; and

(c) that I acknowledge my responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386 ; and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 11 February 2013 and signed on its behalf by

Gordon Beswick
Director

Registration number SC403749

The notes on pages 4 to 5 form an integral part of these financial statements.

Notes to the abbreviated financial statements for the period ended 30 September 2012

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the period and derives from the provision of goods falling within the company's ordinary activities. In accordance with the principles of revenue recognition, income is recognised as the right to consideration obtained through performance of contractual obligations, and is included in the financial statements when the company is legally entitled to the income.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% reducing balance

1.4. Deferred taxation

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences.

2. Fixed assets

	Tangible fixed assets £
Cost	
Additions	391
At 30 September 2012	391
Depreciation	
Charge for period	82
At 30 September 2012	82
Net book value	
At 30 September 2012	309

..... continued

3. Share capital	30/09/12 £
Allotted, called up and fully paid	
100 Ordinary shares of £1 each	100
1 Ordinary A share of £1 each	1
1 Ordinary B share of £1 each	1
1 Ordinary C share of £1 each	1
1 Ordinary D share of £1 each	1
	104
Equity Shares	
100 Ordinary shares of £1 each	100
1 Ordinary A share of £1 each	1
1 Ordinary B share of £1 each	1
1 Ordinary C share of £1 each	1
1 Ordinary D share of £1 each	1
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On 19th July 2011 100 shares which had an aggregate nominal value of £100 were allotted for an aggregate consideration of £100.

On 20th February 2012 4 shares which had an aggregate nominal value of £4 were allotted for an aggregate consideration of £4.