Scott-Moncrieff
business advisers and accountants

NPJ INDUSTRIES LIMITED (FORMERLY LISTER SQUARE (NO.99) LIMITED)

Company registration number SC424752

Abbreviated Financial Statements

For the period ended 31 December 2012

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NPJ INDUSTRIES LIMITED (FORMERLY LISTER SQUARE (NO.99) LIMITED)

Accountants' Report to the Board of Directors on the Unaudited Abbreviated Financial Statements

In accordance with the engagement letter dated 26 July 2013, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the unaudited abbreviated financial statements of the company, set out on the Balance Sheet and the related notes, from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the unaudited abbreviated financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this 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 and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the period ended 31 December 2012 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the period.

We have not been instructed to carry out an audit of the financial statements. 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 abbreviated financial statements.

Scott-Moncrieff
Chartered Accountants
Exchange Place 3
Semple Street
Edinburgh
EH3 8BL

Date: 10 September 2013

NPJ INDUSTRIES LIMITED (FORMERLY LISTER SQUARE (NO.99) LIMITED)

Abbreviated balance sheet as at 31 December 2012

	Notes	2012
		£
Fixed assets		
Investments	2	1
Current assets		
Debtors		33,333
Cash at bank and in hand		2
		33,335
Creditors: amounts falling due within one year		(48,386)
Net current liabilities		(15,051)
Current liabilities less total assets		(15,050)
Capital and reserves		
Called up share capital	3	1,000
Profit and loss account		(16,050)
Shareholders' funds		(15,050)

These abbreviated financial statements have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

For the financial period ended 31 December 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for 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 financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The abbreviated financial statements were authorised for issue by the board of directors on 10 September 2013 and signed on its behalf by:

R S Irwin-Houston
Director

Company Registration No: SC424752

The notes on pages 3 to 4 form part of these financial statements.

1 Accounting policies

Going concern

After reviewing a period of no less than 12 months from the date of approving these accounts, the director remains confident that the company will be able to meet its obligations as they fall due. On this basis, the director considers it appropriate to prepare the financial statements on the going concern basis.

Basis of accounting

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

Consolidation

The company and its subsidiary comprise a small group. The company has therefore taken advantage of the exemption provided in section 398 of the Companies Act 2006 not to prepare group financial statements and accordingly these financial statements present information about the company as a single undertaking.

Deferred taxation

Deferred tax is provided in respect of the tax effect of all timing differences that have originated but not reversed at the balance sheet date.

A deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, 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 is measured on a nondiscounted basis, at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currency translation

Transactions denominated in foreign currencies are translated at the exchange rate at the date of the transaction.

Foreign currency assets and liabilities held at the balance sheet date are retranslated at the exchange rates ruling at that date. All other resulting exchange differences are dealt with in the profit and loss account.

Investments

Investments are stated at cost less provision for any diminution in value.

2 Fixed assets

	Investments
	£
Cost	
Additions	1
Net book value	
At 31 December 2012	1

The company's investment, at the balance sheet date, in the share capital of companies include the following:

Lister Square (No.101) Limited
Registered in Scotland
Nature of business: Investment company

Class of shares: Ordinary
Holding: 100%

	2012
	£
Aggregate capital and reserves	(2,219)
Loss for the period	(2,220)

3 Called-up share capital

	2012
	£
Allotted and called up	
Equity shares:	
Ordinary shares class A of £1 each	1
Ordinary shares class B of £1 each	333
Ordinary shares class C of £1 each	333
Ordinary shares class D of £1 each	333
	1,000

1,000 ordinary shares of £1 each were issued during the period at par.

4 Related parties

Creditors include £45,446 due to RS Irwin-Houston, director and shareholder. The loan is interest free with no fixed terms of repayment.