Company Registration No. SC428447 (Scotland)

C A ENGINEERING SCOTLAND LIMITED

UNAUDITED ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2016

C A ENGINEERING SCOTLAND LIMITED

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C A ENGINEERING SCOTLAND LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2016

	Notes	2016 £	2016 £	2015 £	2015 £
Fixed assets					
Tangible assets	**2**		91,525		81,521
Current assets					
Stocks		11,500		3,000	
Debtors		116,301		47,588	
Cash at bank and in hand		75,288		119,384	
		203,089		169,972	
Creditors: amounts falling due within one year		(69,513)		(42,590)	
Net current assets			133,576		127,382
Total assets less current liabilities			225,101		208,903
Provisions for liabilities			(15,836)		(16,304)
			209,265		192,599
Capital and reserves					
Called up share capital	**3**		100		100
Profit and loss account			209,165		192,499
Shareholders' funds			209,265		192,599

C A ENGINEERING SCOTLAND LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 JULY 2016

For the financial year ended 31 July 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 7 April 2017

Mr Cameron Steel
Director

Company Registration No. SC428447

C A ENGINEERING SCOTLAND LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2016

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Turnover

Turnover represents amounts receivable for engineering services net of VAT. Turnover is recognised on an accruals basis.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Tenant's Improvements	10% straight line
Plant and machinery	10% reducing balance
Fixtures, fittings & equipment	20% reducing balance
Motor vehicles	25% reducing balance

1.4 Stock

Stock and work in progress is valued at the lower of cost and net realisable value.

1.5 Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2016

2 **Fixed assets**

	Tangible assets £
Cost	
At 1 August 2015	106,234
Additions	25,604
At 31 July 2016	131,838
Depreciation	
At 1 August 2015	24,713
Charge for the year	15,600
At 31 July 2016	40,313
Net book value	
At 31 July 2016	91,525
At 31 July 2015	81,521

3 **Share capital**

	2016 £	2015 £
Allotted, called up and fully paid		
100 Ordinary Shares of £1 each	100	100

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