

Registration number SC482000

C S R Engineering (Scotland) Ltd

Abbreviated accounts

for the year ended 31 March 2016

THURSDAY



S57S4HUJ

SCT

26/05/2016

#100

COMPANIES HOUSE

C S R Engineering (Scotland) Ltd

Contents

	Page
Accountants' report	1
Abbreviated balance sheet	2 - 3
Notes to the financial statements	4 - 6

C S R Engineering (Scotland) Ltd

**Report to the Director on the preparation
of unaudited statutory accounts of C S R Engineering (Scotland) Ltd
for the year ended 31 March 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of C S R Engineering (Scotland) Ltd for the year ended 31 March 2016 which comprise 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 of the Chartered Institute of Management Accountants , we are subject to its ethical and other professional requirements which are detailed at www.cimaglobal.com.

Our work has been undertaken in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at www.cimaglobal.com.



.....
Macfarlane & Muir Ltd
Chartered Management Accountants
46 South Vennel
Lanark
ML11 7JT

18 May 2016

C S R Engineering (Scotland) Ltd

**Abbreviated balance sheet
as at 31 March 2016**

	Notes	2016	
		£	£
Fixed assets			
Tangible assets	2		1,879
Current assets			
Debtors		8,280	
Cash at bank and in hand		10,688	
		<u>18,968</u>	
Creditors: amounts falling due within one year		<u>(20,887)</u>	
Net current liabilities			<u>(1,919)</u>
Total assets less current liabilities			(40)
Provisions for liabilities			<u>140</u>
Net assets			<u><u>100</u></u>
Capital and reserves			
Called up share capital	3		<u>100</u>
Shareholders' funds			<u><u>100</u></u>

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 6 form an integral part of these financial statements.

C S R Engineering (Scotland) Ltd

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 31 March 2016**

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

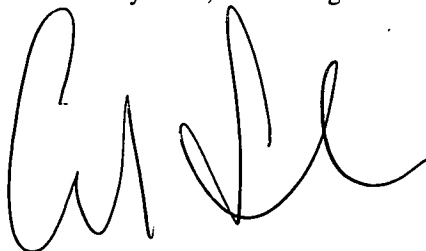
Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the director on 18 May 2016, and are signed on his behalf by:

Calum Sommerville
Director

A handwritten signature in black ink, appearing to read 'Calum Sommerville', written over a horizontal line.

Registration number SC482000

The notes on pages 4 to 6 form an integral part of these financial statements.

C S R Engineering (Scotland) Ltd

Notes to the abbreviated financial statements for the year ended 31 March 2016

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

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:

Plant and machinery	- 33% straight line
Fixtures, fittings and equipment	- 33% straight line

1.4. Deferred taxation

C S R Engineering (Scotland) Ltd

Notes to the abbreviated financial statements for the year ended 31 March 2016

..... continued

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;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

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.

2. Fixed assets	Tangible fixed assets £
Cost	
Additions	2,740
At 31 March 2016	2,740
Depreciation	
Charge for year	861
At 31 March 2016	861
Net book value	
At 31 March 2016	1,879

C S R Engineering (Scotland) Ltd

**Notes to the abbreviated financial statements
for the year ended 31 March 2016**

..... continued

3. Share capital	2016 £
Authorised	
100 Ordinary shares of £1 each	100
Allotted, called up and fully paid	
100 Ordinary shares of £1 each	100
Equity Shares	
100 Ordinary shares of £1 each	100

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

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

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

These financial statements were approved by the director on 18 May 2016, and are signed on his behalf by:

Calum Sommerville
Director

Registration number SC482000

