

REGISTERED NUMBER: SC484150 (Scotland)

Unaudited Financial Statements
for the Year Ended 31 August 2017
for
C & P Interim Services Ltd

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for the Year Ended 31 August 2017**

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C & P Interim Services Ltd
Company Information
for the Year Ended 31 August 2017

DIRECTOR: L D Hutton

REGISTERED OFFICE: Victoria Chambers
142 West Nile Street
Glasgow
G1 2RQ

REGISTERED NUMBER: SC484150 (Scotland)

ACCOUNTANTS: Adam I Armstrong, LL.B., C.A.
Armstrongs Accounting Services Limited
Victoria Chambers
142 West Nile Street
Glasgow
G1 2RQ

C & P Interim Services Ltd (Registered number: SC484150)

**Balance Sheet
31 August 2017**

	Notes	31.8.17 £	£	31.8.16 £	£
FIXED ASSETS					
Tangible assets	4		2,043		837
CURRENT ASSETS					
Stocks		11,844		20,160	
Cash at bank and in hand		<u>83,047</u>		<u>78,526</u>	
		94,891		98,686	
CREDITORS					
Amounts falling due within one year	5	<u>20,154</u>		<u>29,061</u>	
NET CURRENT ASSETS			<u>74,737</u>		<u>69,625</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			76,780		70,462
PROVISIONS FOR LIABILITIES			<u>303</u>		<u>167</u>
NET ASSETS			<u><u>76,477</u></u>		<u><u>70,295</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>76,377</u>		<u>70,195</u>
SHAREHOLDERS' FUNDS			<u><u>76,477</u></u>		<u><u>70,295</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 28 February 2018 and were signed by:

L D Hutton - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 August 2017**

1. STATUTORY INFORMATION

C & P Interim Services Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Where there is a contract which is only partially completed at the balance sheet date turnover represents the value of service provided to date based on a proportion of the total contract value.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on reducing balance and 20% on reducing balance

Stocks

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2017**

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2016 - 2) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 September 2016	2,240
Additions	<u>2,162</u>
At 31 August 2017	<u>4,402</u>
DEPRECIATION	
At 1 September 2016	1,403
Charge for year	<u>956</u>
At 31 August 2017	<u>2,359</u>
NET BOOK VALUE	
At 31 August 2017	<u>2,043</u>
At 31 August 2016	<u>837</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.17 £	31.8.16 £
Taxation and social security	15,718	26,038
Other creditors	<u>4,436</u>	<u>3,023</u>
	<u><u>20,154</u></u>	<u><u>29,061</u></u>

6. ULTIMATE CONTROLLING PARTY

The director and his wife own 100% of the issued share capital and that makes the director and his wife the ultimate controlling parties.

7. FIRST YEAR ADOPTION

The company has adopted FRS 102 for the year ended 31 August 2017. The director has reviewed the prior year balances and accounting policies and consider that no adjustment to the comparative amounts is necessary.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.