



TINDELL, GRANT & Co
Chartered Accountants

Directors:
Patricia Grant BCom CA
Stephen Grant BCom CA
Marita Scott BA(Hons) CA

Registered number
SC335409

Piperpool Developments Limited

Abbreviated Accounts

31 December 2013



Tindell, Grant & Co Ltd Registered No SC206074
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Piperpool Developments Limited**Registered number:****SC335409****Abbreviated Balance Sheet****as at 31 December 2013**

	Notes	2013 £	2012 £
Current assets			
Stocks	10,000	10,000	
Cash at bank and in hand	<u>2</u>	<u>2</u>	
	10,002	10,002	
Creditors: amounts falling due within one year	(14,328)	(14,328)	
Net current liabilities		<u>(4,326)</u>	<u>(4,326)</u>
Net liabilities		<u>(4,326)</u>	<u>(4,326)</u>
Capital and reserves			
Called up share capital	2	2	2
Profit and loss account		(4,328)	(4,328)
Shareholder's funds		<u>(4,326)</u>	<u>(4,326)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



IAN MILLAR BROWNIE

Director

Approved by the board on 30 September 2014

Piperpool Developments Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 2013

1 Accounting policies

Basis of preparation

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

Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Share capital	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>

3 Transactions with directors

Loans from the directors to the company are interest free and repayable at the directors' discretion. No dividends were paid to the directors during the year.