

CALEDONIAN WINDOWS & CONSERVATORIES LTD.

**ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2013**

Company Registration No. SC176682 (Scotland)

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CALEDONIAN WINDOWS & CONSERVATORIES LTD.

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CALEDONIAN WINDOWS & CONSERVATORIES LTD.

ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2013

	Notes	2013 £	£	2012 £	£
Fixed assets					
Tangible assets	2		185,288		186,463
Current assets					
Stocks		106,606		153,341	
Debtors		103,486		91,151	
Cash at bank and in hand		87,972		100	
		298,064		244,592	
Creditors: amounts falling due within one year	3	(419,664)		(442,930)	
Net current liabilities			(121,600)		(198,338)
Total assets less current liabilities			63,688		(11,875)
Creditors: amounts falling due after more than one year	4		(18,317)		(4,346)
			45,371		(16,221)
Capital and reserves					
Called up share capital	5	20,100		20,100	
Profit and loss account		25,271		(36,321)	
Shareholders' funds			45,371		(16,221)

For the financial year ended 31 July 2013 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 10 October 2013

Mr Tom Middleton
Director

Company Registration No. SC176682

CALEDONIAN WINDOWS & CONSERVATORIES LTD.

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2013

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 April 2008).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 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:

Land and buildings Leasehold	2% straight line
Plant and machinery	25% straight line
Fixtures, fittings & equipment	25% straight line
Motor vehicles	20% straight line

1.5 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6 Stock and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value. Cost of stock consists of purchase invoice costs and, where appropriate, attributable overheads. Cost of work in progress consists of direct materials, labour and attributable overheads. Net realisable value is based on estimated selling price, less further costs expected to be incurred to completion and disposal.

1.7 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

1.8 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

1.9 Guarantees and warranties

Provision is made for the expected cost of maintenance under guarantees and warranties

CALEDONIAN WINDOWS & CONSERVATORIES LTD.

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2013

2 Fixed assets

	Tangible assets
	£
Cost	
At 1 August 2012	419,243
Additions	30,812
Disposals	(10,625)
At 31 July 2013	<u>439,430</u>
Depreciation	
At 1 August 2012	232,779
On disposals	(10,625)
Charge for the year	31,988
At 31 July 2013	<u>254,142</u>
Net book value	
At 31 July 2013	<u>185,288</u>
At 31 July 2012	<u>186,463</u>

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £10,713 (2012 - £15,384).

4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £18,317 (2012 - £4,346).

5 Share capital

	2013	2012
	£	£
Allotted, called up and fully paid		
20,100 Ordinary shares of £1 each	<u>20,100</u>	<u>20,100</u>