

Registered Number: SC071306

Scotland

East Coast Combustion Services Limited

Unaudited Abbreviated Report and Financial Statements

For the year ended 31 May 2013

East Coast Combustion Services Limited
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East Coast Combustion Services Limited

Accountants' Report
For the year ended 31 May 2013

As described in the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 May 2013 and you consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Han & Co Accountants
61 Scott Street
Dundee
DD2 2BA

Dated: 17 September 2013

East Coast Combustion Services Limited
Abbreviated Balance Sheet
As at 31 May 2013

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	4	7,915	7,324
		7,915	7,324
Current assets			
Stocks		6,460	6,550
Debtors	5	70,979	112,101
Cash at bank and in hand		56,202	57,435
		133,641	176,086
Creditors: amounts falling due within one year	6	(68,886)	(120,599)
Net current assets		64,755	55,487
Total assets less current liabilities		72,670	62,811
Provisions for liabilities		-	(45)
Net assets		72,670	62,766
Capital and reserves			
Called up share capital	8	5,000	5,000
Profit and loss account		67,670	57,766
Shareholders funds		72,670	62,766

For the year ended 31 May 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed on behalf of the board of directors

P Cochrane Director

Date approved by the board: 17 September 2013

East Coast Combustion Services Limited
Notes to the Abbreviated Financial Statements
For the year ended 31 May 2013

1 Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Operating lease rentals

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

Deferred taxation

Deferred taxation arises when items are charged or credited in accounts in different periods to those in which they are included in the company's tax computations. Deferred tax is provided in full on timing differences that result in an obligation to pay more (or less) tax at a future date. Deferred tax is calculated at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. The resulting deferred tax asset or liability is not discounted. Deferred tax assets are only recognised if it is more likely than not that they will be recovered either against future taxable profits or against the reversal of other deferred tax liabilities.

Dividends

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	20% Straight line
Motor Vehicles	30% Reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

East Coast Combustion Services Limited
Notes to the Abbreviated Financial Statements
For the year ended 31 May 2013

4 Tangible fixed assets

	Tangible fixed assets	£
Cost or valuation		
At 01 June 2012		43,916
Additions		4,500
Disposals		(16,600)
At 31 May 2013		31,816
Depreciation		
At 01 June 2012		36,592
Disposals		(16,088)
Charge for year		3,397
At 31 May 2013		23,901
Net book values		
At 31 May 2013		7,915
At 31 May 2012		7,324

8 Share capital

	2013	2012
Allotted called up and fully paid	£	£
5,000 ordinary shares of £1.00 each	5,000	5,000
	5,000	5,000

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.