

Registered number  
SC109032

Window Advice Centre Limited

Abbreviated Accounts

31 March 2014

## **Window Advice Centre Limited**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Window Advice Centre Limited for the year ended 31 March 2014**

In accordance with the engagement letter dated 19 January 2005, and in order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Window Advice Centre Limited for the year ended 31 March 2014 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given me.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might compile the accounts that I have been engaged to compile, report to the Company's Board of Directors that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for my work or for this report.

I have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of accounts.

You have acknowledged on the balance sheet as at 31 March 2014 your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year. You consider that the company is exempt from the statutory requirement for an audit for the year.

I have not been instructed to carry out an audit of the accounts. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the accounts.

Hugh M S Cosgrove  
Chartered Accountants  
9 Carrick Road  
Bishopbriggs  
Glasgow

G64 1EN

28 July 2014

**Window Advice Centre Limited****Registered number:** SC109032**Abbreviated Balance Sheet****as at 31 March 2014**

	Notes	2014 £	2013 £
<b>Fixed assets</b>			
Tangible assets	2	902	1,703
<b>Current assets</b>			
Debtors		9,867	13,323
Cash at bank and in hand		230,017	198,094
		<u>239,884</u>	<u>211,417</u>
<b>Creditors: amounts falling due within one year</b>		<u>(80,325)</u>	<u>(67,034)</u>
<b>Net current assets</b>		159,559	144,383
<b>Net assets</b>		<u>160,461</u>	<u>146,086</u>
<b>Capital and reserves</b>			
Called up share capital	3	42,500	42,500
Capital redemption reserve		22,670	22,670
Profit and loss account		95,291	80,916
<b>Shareholders' funds</b>		<u>160,461</u>	<u>146,086</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.

Members have 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.

K Hislop

Director

Approved by the board on 28 July 2014

**Window Advice Centre Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2014**

**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).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% - 25% straight line
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***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.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

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

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**2 Tangible fixed assets**

£

**Cost**

At 1 April 2013	104,614
At 31 March 2014	<u>104,614</u>

**Depreciation**

At 1 April 2013	102,911
Charge for the year	801
At 31 March 2014	<u>103,712</u>

**Net book value**

At 31 March 2014	<u>902</u>
At 31 March 2013	<u>1,703</u>

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2014 Number</b>	<b>2014 £</b>	<b>2013 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	-	<u>42,500</u>	<u>42,500</u>

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