

Registered number
SC239828

Adelphi Plant Hire (Scotland) Limited

Abbreviated Accounts

30 April 2012

WEDNESDAY



S1HB8921
SCT 12/09/2012 #52
COMPANIES HOUSE

Adelphi Plant Hire (Scotland) Limited
Registered number: SC239828
Abbreviated Balance Sheet
as at 30 April 2012

	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	2	80,777	47,990
Current assets			
Debtors		120,003	92,436
Cash at bank and in hand		717	7,655
		<u>120,720</u>	<u>100,091</u>
Creditors: amounts falling due within one year		(68,753)	(46,250)
Net current assets		<u>51,967</u>	<u>53,841</u>
Total assets less current liabilities		<u>132,744</u>	<u>101,831</u>
Creditors: amounts falling due after more than one year		(31,218)	(19,219)
Provisions for liabilities		(15,299)	(8,528)
Net assets		<u><u>86,227</u></u>	<u><u>74,084</u></u>
Capital and reserves			
Called up share capital	3	20	20
Profit and loss account		86,207	74,064
Shareholders' funds		<u><u>86,227</u></u>	<u><u>74,084</u></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.

Mr J Davie
 Director



Approved by the board on 5 September 2012

Adelphi Plant Hire (Scotland) Limited
Notes to the Abbreviated Accounts
for the year ended 30 April 2012

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	10% 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.

Adelphi Plant Hire (Scotland) Limited
Notes to the Abbreviated Accounts
for the year ended 30 April 2012

2 Tangible fixed assets

£

Cost

At 1 May 2011	105,308
Additions	71,230
Disposals	<u>(23,100)</u>
At 30 April 2012	<u>153,438</u>

Depreciation

At 1 May 2011	57,318
Charge for the year	<u>15,343</u>
At 30 April 2012	<u>72,661</u>

Net book value

At 30 April 2012	<u>80,777</u>
At 30 April 2011	<u>47,990</u>

3 Share capital

**Nominal
value**

**2012
Number**

**2012
£**

**2011
£**

Allotted, called up and fully paid:
Ordinary shares

£1 each

20

20

20

4 Loans to directors

Description and conditions

**B/fwd
£**

**Paid
£**

**Repaid
£**

**C/fwd
£**

Mr S Abercrombie
[Loan 1]

21,020

-

(200)

20,820

Mr J Davie
[Loan 1]

60,620

-

-

60,620

81,640

-

(200)

81,440