

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2013

FOR

D COPLAND LIMITED

CONTENTS OF THE ABBREVIATED ACCOUNTS
For The Year Ended 30 September 2013

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

D COPLAND LIMITED

COMPANY INFORMATION
For The Year Ended 30 September 2013

DIRECTOR: G Copland

SECRETARY: Mrs E M Copland

REGISTERED OFFICE: 65 Moss Street
Keith
Banffshire
AB55 5HE

REGISTERED NUMBER: SC256868 (Scotland)

ACCOUNTANT: TAXWRIGHT LTD
65 Moss Street
Keith
Banffshire
AB55 5HE

D COPLAND LIMITED (REGISTERED NUMBER: SC256868)

ABBREVIATED BALANCE SHEET
30 September 2013

	Notes	30/9/13 £	£	30/9/12 £	£
FIXED ASSETS					
Tangible assets	2		1,706		1,855
CURRENT ASSETS					
Stocks		200		750	
Debtors		382		51	
Cash at bank		14,093		12,232	
		<u>14,675</u>		<u>13,033</u>	
CREDITORS					
Amounts falling due within one year		<u>14,447</u>		<u>11,410</u>	
NET CURRENT ASSETS			<u>228</u>		<u>1,623</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,934</u>		<u>3,478</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>1,834</u>		<u>3,378</u>
SHAREHOLDERS' FUNDS			<u>1,934</u>		<u>3,478</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 7 February 2014 and were signed by:

G Copland - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
For The Year Ended 30 September 2013

1. ACCOUNTING POLICIES

Accounting convention

The financial statements 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 net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2012	14,594
Additions	419
At 30 September 2013	<u>15,013</u>
DEPRECIATION	
At 1 October 2012	12,739
Charge for year	568
At 30 September 2013	<u>13,307</u>
NET BOOK VALUE	
At 30 September 2013	<u>1,706</u>
At 30 September 2012	<u>1,855</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30/9/13 £	30/9/12 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

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.