

COMPANY REGISTRATION NUMBER SC169837

**ABERDEEN FIRST AID SCHOOL LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR**  
**30 NOVEMBER 2012**

TUESDAY



SCT      \*S2ENMN74\*      #279  
13/08/2013  
COMPANIES HOUSE

**GARDNER & PARTNERS**

Chartered Accountants  
9 Rosemount Place  
Aberdeen  
AB25 2UX

# **ABERDEEN FIRST AID SCHOOL LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 NOVEMBER 2012**

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## **ABERDEEN FIRST AID SCHOOL LIMITED**

### **ACCOUNTANTS' REPORT TO THE DIRECTORS OF ABERDEEN FIRST AID SCHOOL LIMITED**

**YEAR ENDED 30 NOVEMBER 2012**

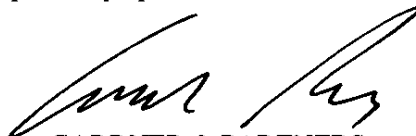
In accordance with the engagement letter dated 19 July 2012, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company on pages 2 to 4 from the accounting records and information and explanations supplied to us.

This report is made to the Company's Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the Company's Directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice 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 preparation of financial statements.

You have acknowledged on the balance sheet as at 30 November 2012 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

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



**GARDNER & PARTNERS**  
Chartered Accountants

9 Rosemount Place  
Aberdeen  
AB25 2UX

5 August 2013

**ABERDEEN FIRST AID SCHOOL LIMITED****ABBREVIATED BALANCE SHEET****30 NOVEMBER 2012**

	Note	2012	2011
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		79,349	82,157
Investments		176,059	176,059
		<u>255,408</u>	<u>258,216</u>
<b>CURRENT ASSETS</b>			
Debtors		201,718	168,332
Cash at bank and in hand		123,044	104,823
		<u>324,762</u>	<u>273,155</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>250,260</u>	<u>245,305</u>
<b>NET CURRENT ASSETS</b>		<u>74,502</u>	<u>27,850</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>329,910</u>	<u>286,066</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	200	200
Profit and loss account		329,710	285,866
<b>SHAREHOLDERS' FUNDS</b>		<u>329,910</u>	<u>286,066</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 5 August 2013, and are signed on their behalf by:

MR M.A McKAIN



Company Registration Number: SC169837

The notes on pages 3 to 4 form part of these abbreviated accounts.

**ABERDEEN FIRST AID SCHOOL LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 30 NOVEMBER 2012****1. ACCOUNTING POLICIES****Basis of accounting**

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 the value of services provided during the year.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Tenants Improvements	-	5% Straight line
Plant & Machinery	-	15% net book value
Fixtures & Fittings	-	15% net book value

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# **ABERDEEN FIRST AID SCHOOL LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 NOVEMBER 2012**

### **2. FIXED ASSETS**

	<b>Tangible Assets £</b>	<b>Investments £</b>	<b>Total £</b>
<b>COST</b>			
At 1 December 2011	<b>163,436</b>	<b>176,059</b>	<b>339,495</b>
Additions	<b>6,584</b>	<b>-</b>	<b>6,584</b>
<b>At 30 November 2012</b>	<b><u>170,020</u></b>	<b><u>176,059</u></b>	<b><u>346,079</u></b>
<b>DEPRECIATION</b>			
At 1 December 2011	<b>81,279</b>	<b>-</b>	<b>81,279</b>
Charge for year	<b>9,392</b>	<b>-</b>	<b>9,392</b>
<b>At 30 November 2012</b>	<b><u>90,671</u></b>	<b><u>-</u></b>	<b><u>90,671</u></b>
<b>NET BOOK VALUE</b>			
<b>At 30 November 2012</b>	<b><u>79,349</u></b>	<b><u>176,059</u></b>	<b><u>255,408</u></b>
At 30 November 2011	<b><u>82,157</u></b>	<b><u>176,059</u></b>	<b><u>258,216</u></b>

### **3. SHARE CAPITAL**

#### **Authorised share capital:**

	<b>2012 £</b>	<b>2011 £</b>
1,000 Ordinary shares of £1 each	<b><u>1,000</u></b>	<b><u>1,000</u></b>

#### **Allotted, called up and fully paid:**

	<b>2012 No</b>	<b>£</b>	<b>2011 No</b>	<b>£</b>
200 Ordinary shares of £1 each	<b><u>200</u></b>	<b><u>200</u></b>	<b><u>200</u></b>	<b><u>200</u></b>