

**Abbreviated Unaudited Accounts**  
**for the Year Ended 31 December 2011**  
**for**  
**A Caulder & Co Ltd**  
**formerly**  
**Plantaria (Scotland) Ltd**

THURSDAY



SCT      \*S18MIIUW\*      #264  
10/05/2012  
COMPANIES HOUSE

**A Caulder & Co Ltd**  
**formerly**  
**Plantaria (Scotland) Ltd (Registered number: SC187615)**

**Contents of the Abbreviated Accounts**  
**for the Year Ended 31 December 2011**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>

**A Caulder & Co Ltd  
formerly  
Plantaria (Scotland) Ltd**

**Company Information  
for the Year Ended 31 December 2011**

**DIRECTORS:**

C Barrie  
Mrs A Barrie

**SECRETARY:**

C Barrie

**REGISTERED OFFICE:**

63 Kilsyth Road  
Kirkintilloch  
Glasgow  
G66 1QF

**REGISTERED NUMBER:**

SC187615 (Scotland)

**ACCOUNTANTS:**

Gerber Landa & Gee  
11/12 Newton Terrace  
GLASGOW  
G3 7PJ

**SOLICITORS:**

Friels Solicitors & Notaries  
5 Bank Street  
Coatbridge  
ML5 1AN

**A Caulder & Co Ltd**  
**formerly**  
**Plantaria (Scotland) Ltd (Registered number: SC187615)**

**Abbreviated Balance Sheet**  
**31 December 2011**

	Notes	31.12.11 £	£	31.12.10 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		460,722		473,953
<b>CURRENT ASSETS</b>					
Stocks		652,650		746,850	
Debtors		81,045		19,643	
Cash at bank and in hand		31,560		49,505	
		<u>765,255</u>		<u>815,998</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	3	<u>627,748</u>		<u>598,111</u>	
<b>NET CURRENT ASSETS</b>			<u>137,507</u>		<u>217,887</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			598,229		691,840
<b>CREDITORS</b>					
Amounts falling due after more than one year	3		(393,978)		(431,005)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(9,766)</u>		<u>(13,868)</u>
<b>NET ASSETS</b>			<u><u>194,485</u></u>		<u><u>246,967</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		10,000		10,000
Share premium			142,958		142,958
Profit and loss account			<u>41,527</u>		<u>94,009</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>194,485</u></u>		<u><u>246,967</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2011.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2011 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The notes form part of these abbreviated accounts

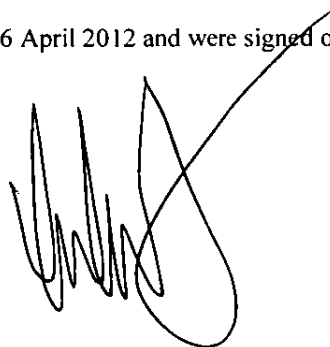
**A Caulder & Co Ltd**  
**formerly**  
**Plantaria (Scotland) Ltd (Registered number: SC187615)**

**Abbreviated Balance Sheet - continued**  
**31 December 2011**

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 Board of Directors on 26 April 2012 and were signed on its behalf by:

C Barrie - Director

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

The notes form part of these abbreviated accounts

**A Caulder & Co Ltd**  
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**Notes to the Abbreviated Accounts**  
**for the Year Ended 31 December 2011**

**I. 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc	- 33% on reducing balance, 25% on reducing balance, 15% on reducing balance and Straight line over 25 years
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The rate of depreciation on Improvements to property has been changed to a 4% straight line basis as this more accurately represents the useful economic life of the asset.

**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**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**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.

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**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31 December 2011**

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2011	897,869
Additions	43,151
Disposals	(8,250)
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At 31 December 2011	932,770
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<b>DEPRECIATION</b>	
At 1 January 2011	423,916
Charge for year	54,914
Eliminated on disposal	(6,782)
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At 31 December 2011	472,048
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<b>NET BOOK VALUE</b>	
At 31 December 2011	460,722
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At 31 December 2010	473,953
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**3. CREDITORS**

Creditors include an amount of £478,965 (31.12.10 - £609,245) for which security has been given.

They also include the following debts falling due in more than five years:

	31.12.11 £	31.12.10 £
Repayable by instalments	155,936	205,764
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**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.11 £	31.12.10 £
10,000	Ordinary	1	10,000	10,000
			<hr/>	<hr/>

**5. TRANSACTIONS WITH DIRECTORS**

The following loan to directors subsisted during the years ended 31 December 2011 and 31 December 2010:

	31.12.11 £	31.12.10 £
<b>C Barrie</b>		
Balance outstanding at start of year	(8,387)	6,704
Amounts advanced	8,370	3,666
Amounts repaid	-	(18,757)
Balance outstanding at end of year	(17)	(8,387)
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