

Registration number: SC221466

Abrecco (Scotland) Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2012



Abrecco (Scotland) Limited
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Abrecco (Scotland) Limited
(Registration number: SC221466)
Abbreviated Balance Sheet at 31 December 2012

	Note	2012 £	2011 £
Current assets			
Debtors		185,525	231,243
Cash at bank and in hand		<u>2,635</u>	<u>2,131</u>
		188,160	233,374
Creditors: Amounts falling due within one year		<u>(36,832)</u>	<u>(51,764)</u>
Net assets		<u>151,328</u>	<u>181,610</u>
Capital and reserves			
Called up share capital	2	1,135	1,135
Share premium account		5,490	5,490
Profit and loss account		<u>144,703</u>	<u>174,985</u>
Shareholders' funds		<u>151,328</u>	<u>181,610</u>

For the year ending 31 December 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 17/4/13 and signed on its behalf by:

Mr M J Byrne
Director

Abrecco (Scotland) Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2012

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts invoiced during the year net of vat.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary shares of £1 each	<u>1,135</u>	<u>1,135</u>	<u>1,135</u>	<u>1,135</u>

3 Control

The company is controlled by Abrecco Limited the immediate parent company of Abrecco (Scotland) Limited. The ultimate controlling party is Abrecco Group Limited, the ultimate parent company.