

**REGISTERED NUMBER: SC293016 (Scotland)**

**ABERDEEN CLEANING SERVICES LIMITED**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2011**

Ritson Smith  
Chartered Accountants  
16 Carden Place  
Aberdeen  
AB10 1FX

SATURDAY



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SCT 24/03/2012 #361  
COMPANIES HOUSE

**ABERDEEN CLEANING SERVICES LIMITED (REGISTERED NUMBER: SC293016)**

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FOR THE YEAR ENDED 30 NOVEMBER 2011**

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**ABERDEEN CLEANING SERVICES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 NOVEMBER 2011**

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**DIRECTORS:** Sheila Brebner Gravenstede  
Joanne Deborah Borthwick  
John Alexander Borthwick  
Richard John James Gravenstede

**SECRETARY:** Sheila Brebner Gravenstede

**REGISTERED OFFICE:** 31 Summer Street  
ABERDEEN  
AB10 1SB

**REGISTERED NUMBER:** SC293016 (Scotland)

**ACCOUNTANTS:** Ritson Smith  
Chartered Accountants  
16 Carden Place  
Aberdeen  
AB10 1FX

**ABERDEEN CLEANING SERVICES LIMITED (REGISTERED NUMBER: SC293016)****ABBREVIATED BALANCE SHEET  
30 NOVEMBER 2011**

		2011	2010
	Notes	£	£
<b>FIXED ASSETS</b>			
Intangible assets	2	450,000	525,000
Tangible assets	3	75,713	30,623
Investment property	4	119,409	119,409
		<u>645,122</u>	<u>675,032</u>
<b>CURRENT ASSETS</b>			
Stocks		260	260
Debtors		249,652	242,603
Cash at bank and in hand		50,363	37,049
		<u>300,275</u>	<u>279,912</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>376,556</u>	<u>348,060</u>
<b>NET CURRENT LIABILITIES</b>		<u>(76,281)</u>	<u>(68,148)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		568,841	606,884
<b>CREDITORS</b>			
Amounts falling due after more than one year	5	(437,349)	(468,076)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(4,964)</u>	<u>(2,433)</u>
<b>NET ASSETS</b>		<u>126,528</u>	<u>136,375</u>

The notes form part of these abbreviated accounts

**ABERDEEN CLEANING SERVICES LIMITED (REGISTERED NUMBER: SC293016)**

**ABBREVIATED BALANCE SHEET - continued**  
**30 NOVEMBER 2011**

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	Notes	2011 £	2010 £
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	604	604
Profit and loss account		125,924	135,771
<b>SHAREHOLDERS' FUNDS</b>		<u>126,528</u>	<u>136,375</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2011.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 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 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 14 March 2012 and were signed on its behalf by:



Sheila Brebner Gravenstede - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 NOVEMBER 2011**

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**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 cleaning services, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of ten years.

**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	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

**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.

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.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 30 NOVEMBER 2011**

**1. ACCOUNTING POLICIES - continued**

**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 liabilities.

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 December 2010	
and 30 November 2011	750,000
<b>AMORTISATION</b>	
At 1 December 2010	225,000
Charge for year	75,000
At 30 November 2011	300,000
<b>NET BOOK VALUE</b>	
At 30 November 2011	450,000
At 30 November 2010	525,000

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 December 2010	64,149
Additions	69,590
Disposals	(33,051)
At 30 November 2011	100,688
<b>DEPRECIATION</b>	
At 1 December 2010	33,526
Charge for year	12,295
Eliminated on disposal	(20,846)
At 30 November 2011	24,975
<b>NET BOOK VALUE</b>	
At 30 November 2011	75,713
At 30 November 2010	30,623

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2011

4. INVESTMENT PROPERTY

	Total £
<b>COST</b>	
At 1 December 2010 and 30 November 2011	119,409
<b>NET BOOK VALUE</b>	
At 30 November 2011	119,409
At 30 November 2010	119,409

5. CREDITORS

Creditors include an amount of £590,818 (2010 - £590,264) for which security has been given.

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

	2011 £	2010 £
Repayable by instalments	90,089	147,124

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2011 £	2010 £
202	Ordinary - A Voting	£1	202	202
2	Ordinary - Non Voting	£1	2	2
400	Ordinary - B,C Voting	£1	400	400
			604	604

The non voting shares are split into D and E shares.



**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
ABERDEEN CLEANING SERVICES LIMITED**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to six) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Aberdeen Cleaning Services Limited for the year ended 30 November 2011 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of Aberdeen Cleaning Services Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Aberdeen Cleaning Services Limited and state those matters that we have agreed to state to the Board of Directors of Aberdeen Cleaning Services Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Aberdeen Cleaning Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Aberdeen Cleaning Services Limited. You consider that Aberdeen Cleaning Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Aberdeen Cleaning Services Limited. 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 statutory financial statements.

*Ritson Smith*

Ritson Smith  
Chartered Accountants  
16 Carden Place  
Aberdeen  
AB10 1FX

14 March 2012

This page does not form part of the abbreviated accounts

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