COMPANY REGISTRATION NUMBER SC368125

A B CAR CARE LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

30 NOVEMBER 2010

GRAEME M. FRASER & CO.

GRAEME M FRASER & CO
Chartered Accountants
Park House Centre
South Street
Elgin
Moray
IV30 1JB

A B CAR CARE LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2010

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A B CAR CARE LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTOR OF A B CAR CARE LIMITED

YEAR ENDED 30 NOVEMBER 2010

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Director, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Director that we have done so, and state those matters that we have agreed to state to him in this report 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 Director, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 30 November 2010 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.

GRAEME M FRASER & CO
Chartered Accountants

Park House Centre
South Street
Elgin
Moray
IV30 1JB

25.07.11

A B CAR CARE LIMITED

ABBREVIATED BALANCE SHEET

30 NOVEMBER 2010

	Note	£	2010 £
FIXED ASSETS	2		
Tangible assets			3,823
CURRENT ASSETS			
Stocks		1,128	
Debtors		827	
Cash at bank and in hand		203	
		2,158	
CREDITORS: Amounts falling due within one year		25,306	
NET CURRENT LIABILITIES			(23,148)
TOTAL ASSETS LESS CURRENT LIABILITIES			(19,325)
CAPITAL AND RESERVES			
Called-up equity share capital	4		100
Profit and loss account			(19,425)
DEFICIT			(19,325)

The director is 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 director acknowledges his responsibility 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 and signed by the director and authorised for issue on 25.07.11

Peter A Cockburn

MR P A COCKBURN
Director

Company Registration Number: SC368125

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

A B CAR CARE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2010

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

The turnover shown in the profit and loss account represents amounts invoiced 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:

Plant & Machinery - 25% reducing balance

Stocks

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

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.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

A B CAR CARE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2010

2. FIXED ASSETS

	Tangible Assets £
COST	
Additions	4,617
At 30 November 2010	4,617
DEPRECIATION	
Charge for year	794
At 30 November 2010	794
NET BOOK VALUE	
At 30 November 2010	3,823
At 30 November 2009	–

3. RELATED PARTY TRANSACTIONS

The company was under the control of Mr P A Cockburn throughout the current year. Mr P A Cockburn is the managing director and only shareholder.

No transactions with related parties were undertaken such as are required to be disclosed under FRSSE.

4. SHARE CAPITAL

Authorised share capital:

	2010 £
1,000 Ordinary shares of £1 each	1,000

Allotted, called up and fully paid:

	No	£
100 Ordinary shares of £1 each	100	100