

No: SC129168

C.D. ENVIRONMENTAL DESIGN LIMITED

ABBREVIATED ACCOUNTS

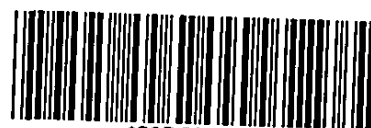
FOR THE PERIOD FROM 1 JANUARY 2013 TO 30 APRIL 2014

PREPARED BY:

**W. WHITE & CO.
CHARTERED ACCOUNTANTS**

KILMARNOCK
JULY 2014

SATURDAY



SCT *S3DGDV7C* #376
02/08/2014
COMPANIES HOUSE

C.D. ENVIRONMENTAL DESIGN LIMITED

INDEX TO THE ABBREVIATED ACCOUNTS

FOR THE PERIOD FROM 1 JANUARY 2013 TO 30 APRIL 2014

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C.D. ENVIRONMENTAL DESIGN LIMITED**ABBREVIATED BALANCE SHEET****No: SC129168****AS AT 30 APRIL 2014**

		<u>2014</u>	<u>2012</u>
	Notes		
FIXED ASSETS			
Tangible Assets	2	£ 1,254	£ 880
CURRENT ASSETS			
Stock		£ 83,376	£116,582
Debtors		102,775	24,195
Cash and Bank Balances		13,888	18,363
		£ 200,039	£159,140
CREDITORS: amounts falling due within one year		(83,975)	(66,219)
NET CURRENT ASSETS		116,064	92,921
		£ 117,318	£ 93,801
CREDITORS: amounts falling due after more than one year		(84,674)	(62,302)
Provision for Liabilities and Charges		(251)	(176)
TOTAL NET ASSETS		£ 32,393	£ 31,323
<u>FINANCED BY:</u>			
CAPITAL AND RESERVES			
Called Up Share Capital	3	£ 10,000	£ 10,000
Profit and Loss Account		22,393	21,323
		£ 32,393	£ 31,323

The Director's statements required by sections 414, 475 and 477 of the Companies Act 2006 are shown on the following page which forms part of the Balance Sheet.

C.D. ENVIRONMENTAL DESIGN LIMITED

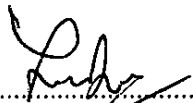
ABBREVIATED BALANCE SHEET continued

AT 30 APRIL 2014

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial period ended 30 April 2014, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006, and no notice has been deposited under section 476.

The Director acknowledges their responsibilities for ensuring that the Company keeps accounting records which comply with section 386 and for preparing accounts which give a true and fair view of the state of affairs of the Company at the end of the financial period and of its profit for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Company.



..... Director

W.A.F. Dryden

18 July 2014

The accompanying notes are an integral part of this Balance Sheet.

C.D. ENVIRONMENTAL DESIGN LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

AS AT 30 APRIL 2014

1. ACCOUNTING POLICIES

1.1 Accounting Conventions

The financial statements are prepared under the historical cost convention

1.2 Turnover

Turnover represents revenue recognised in the accounts. Revenue is recognised when the company fulfills its contractual obligations to customers by supplying goods and services and excludes value added tax. (Where services are performed gradually over time revenue is recognised as activity progresses by reference to the value of work performed).

1.3 Depreciation of Tangible Assets

Depreciation is provided on tangible assets at the following rates in order to write off the cost less residual value over the assets' expected useful life :

Office Equipment - 20% per annum

1.4 Stock

Work-In-Progress is valued at cost. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

1.5 Deferred Taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or a right to pay less) tax at a future date, at the tax rates that are expected to apply when the timing differences reverse based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

1.6 Leases and Hire Purchase Contracts

Assets held under finance lease and hire purchase contracts are capitalised at their fair value on the inception of the contracts and depreciated over their estimated useful lives. The finance element of repayments is charged to the profit and loss account over the period of the lease or hire purchase contract so as to represent a constant proportion of the balance of capital repayments outstanding.

All other leases are treated as operating leases. Their annual rentals are charged to the profit and loss account as incurred.

C.D. ENVIRONMENTAL DESIGN LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS - continued

AS AT 30 APRIL 2014

2. TANGIBLE FIXED ASSETS

COST:

As at 1 January 2013

Total
£ 5,111
831

Additions

At 30 April 2014

£ 5,942

DEPRECIATION:

As at 1 January 2013

£ 4,231

Charge for Year

457

At 30 April 2014

£ 4,688

NET BOOK VALUE:

At 30 April 2014

£ 1,254

NET BOOK VALUE:

At 31 December 2012

£ 880

3. SHARE CAPITAL

Allotted, issued and fully paid

Ordinary Shares of £1 each

<u>2014</u>	<u>2012</u>
£ 10,000	£ 10,000

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON

THE UNAUDITED ACCOUNTS OF C.D. ENVIRONMENTAL DESIGN LIMITED

The following reproduces the text of the Accountants' Report prepared in respect of the company's annual accounts, from which the abbreviated accounts (set out on pages 1 to 4) have been prepared.

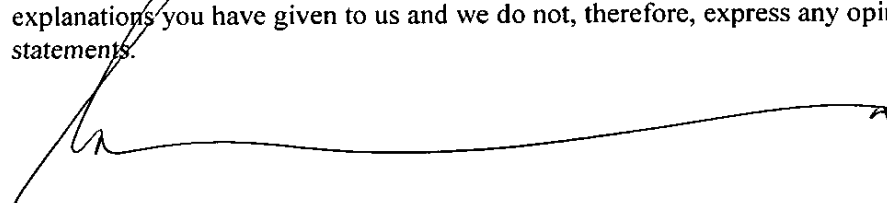
In accordance with your instructions, and in order to assist you to fulfil your duties under the Companies Act 2006, we have completed the financial statements of the company which comprise the Profit and Loss Account and Balance Sheet, and the related notes from the accounting records and information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

The report is made solely 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 them 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'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 of Scotland 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 April 2014 your duty to ensure that the company has kept proper 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.



W. WHITE & CO.
CHARTERED ACCOUNTANTS

KILMARNOCK
18 JULY 2014