

Abbreviated Accounts
for the Period 14 December 2012 to 31 December 2013
for
SD (SCOTLAND) LTD

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for the Period 14 December 2012 to 31 December 2013**

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SD (SCOTLAND) LTD

**Company
Information
for the Period 14 December 2012 to 31 December 2013**

DIRECTOR: S Dickson

REGISTERED OFFICE: 13 Hope Street
Lanark
ML11 7NL

REGISTERED NUMBER: SC438846 (Scotland)

ACCOUNTANTS: G O Thomson & Co
Chartered Accountants
13 Hope Street
Lanark
Lanarkshire
ML11 7NL

**Abbreviated Balance Sheet
31 December
2013**

	Notes	£
CURRENT ASSETS		
Stocks		1,000
Cash at bank and in hand		<u>1,709</u>
		<u>2,709</u>
CREDITORS		
Amounts falling due within one year		<u>5,081</u>
NET CURRENT LIABILITIES		<u>(2,372)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(2,372)</u>
CAPITAL AND RESERVES		
Called up share capital	2	1
Profit and loss account		<u>(2,373)</u>
SHAREHOLDERS' FUNDS		<u>(2,372)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2013.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

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

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 director on 30 May 2014 and were signed by:

S Dickson - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Period 14 December 2012 to 31 December 2013**

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 goods, excluding value added tax.

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

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
1	Ordinary	£1	<u><u>1</u></u>

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
SD (Scotland) Ltd**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) 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 SD (Scotland) Ltd for the period ended 31 December 2013 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 director of SD (Scotland) Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of SD (Scotland) Ltd and state those matters that we have agreed to state to the director of SD (Scotland) Ltd 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 director for our work or for this report.

It is your duty to ensure that SD (Scotland) Ltd 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 loss of SD (Scotland) Ltd. You consider that SD (Scotland) Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of SD (Scotland) Ltd. 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.

G O Thomson & Co
Chartered Accountants
13 Hope Street
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Lanarkshire
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