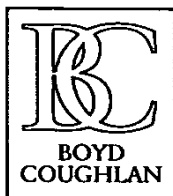


COMPANY REGISTRATION NUMBER 02940452



BOYD COUGHLAN LIMITED
ABBREVIATED ACCOUNTS
FOR
30 SEPTEMBER 2011

THURSDAY



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31/05/2012
COMPANIES HOUSE

BOYD COUGHLAN LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2011

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BOYD COUGHLAN LIMITED
ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2011

	Note	2011		2010	
	2	£	£	£	£
FIXED ASSETS					
Tangible assets			88,578		100,861
CURRENT ASSETS					
Debtors		123,796		116,211	
Cash at bank and in hand		<u>162,101</u>		<u>128,838</u>	
		285,897		245,049	
CREDITORS: Amounts falling due within one year		<u>207,440</u>		<u>287,376</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>78,457</u>		<u>(42,327)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			167,035		58,534
CREDITORS: Amounts falling due after more than one year			<u>12,887</u>		<u>26,198</u>
			<u>154,148</u>		<u>32,336</u>
CAPITAL AND RESERVES					
Called-up equity share capital	3		2		2
Revaluation reserve			10,000		10,000
Profit and loss account			<u>144,146</u>		<u>22,334</u>
SHAREHOLDERS' FUNDS			<u>154,148</u>		<u>32,336</u>

The directors are 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 directors acknowledge their responsibilities 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

The Balance sheet continues on the following page.
The notes on pages 3 to 5 form part of these abbreviated accounts.

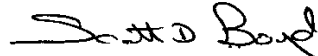
BOYD COUGHLAN LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

30 SEPTEMBER 2011

These abbreviated accounts were approved by the directors and authorised for issue on
15/5/12, and are signed on their behalf by


MR F D COUGHLAN


MR S D BOYD

Company Registration Number 02940452

The notes on pages 3 to 5 form part of these abbreviated accounts.

BOYD COUGHLAN LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2011

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain fixed assets, 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, exclusive of Value Added Tax

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

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 basis
Fixtures & Fittings	-	25% reducing balance basis
Motor Vehicles	-	25% reducing balance basis

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

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

BOYD COUGHLAN LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2011

1. ACCOUNTING POLICIES *(continued)*

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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 of its liabilities.

2. FIXED ASSETS

	Tangible Assets £
COST OR VALUATION	
At 1 October 2010	229,050
Additions	19,876
Disposals	<u>(27,407)</u>
At 30 September 2011	<u>221,519</u>
 DEPRECIATION	
At 1 October 2010	128,189
Charge for year	29,502
On disposals	<u>(24,750)</u>
At 30 September 2011	<u>132,941</u>
 NET BOOK VALUE	
At 30 September 2011	<u>88,578</u>
At 30 September 2010	<u>100,861</u>

BOYD COUGHLAN LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2011

3 SHARE CAPITAL

Authorised share capital.

	2011 £	2010 £
10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>

Allotted, called up and fully paid:

	2011		2010	
	No	£	No	£
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>