

.Com Properties Limited

Abbreviated Accounts

31 May 2013

.Com Properties Limited

Report to the directors on the preparation of the unaudited abbreviated accounts of .Com Properties Limited for the year ended 31 May 2013

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of .Com Properties Limited for the year ended 31 May 2013 which comprise of 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 .Com Properties Limited, as a body, in accordance with the terms of our engagement letter dated 31 July 2009. Our work has been undertaken solely to prepare for your approval the accounts of .Com Properties Limited and state those matters that we have agreed to state to the Board of Directors of .Com Properties 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 .Com Properties Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that .Com Properties Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of .Com Properties Limited. You consider that .Com Properties 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 accounts of .Com Properties 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 abbreviated accounts.

Robert H Bain & Co
Chartered Accountants
400 Great Western Road
Glasgow
G4 9HZ

15 December 2013

.Com Properties Limited**Registered number:** SC207149**Abbreviated Balance Sheet****as at 31 May 2013**

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	2	25,000	25,000
Current assets			
Cash at bank and in hand		8,572	6,413
Creditors: amounts falling due within one year		(26,680)	(26,681)
Net current liabilities		(18,108)	(20,268)
Net assets		<u>6,892</u>	<u>4,732</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		6,792	4,632
Shareholders' funds		<u>6,892</u>	<u>4,732</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

N MacMillan

Director

Approved by the board on 15 December 2013

.Com Properties Limited
Notes to the Abbreviated Accounts
for the year ended 31 May 2013

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Investment property and depreciation

No depreciation is provided in respect of investment properties. The directors consider that this accounting policy results in the accounts giving a true and fair view. Depreciation is only one of many factors reflected in the annual valuation and the amount which might have otherwise been shown cannot be separately identified or quantified.

2 Tangible fixed assets

£

Cost

At 1 June 2012	25,000
At 31 May 2013	<u>25,000</u>

Depreciation

At 31 May 2013	<u>-</u>
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Net book value

At 31 May 2013	<u>25,000</u>
At 31 May 2012	<u>25,000</u>

3 Share capital

**Nominal
value**

**2013
Number**

**2013
£**

**2012
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>
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