Civil-Comp Limited

Abbreviated Unaudited Accounts

for the Year Ended 31 December 2015
Contents of the Abbreviated Accounts
for the Year Ended 31 December 2015

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DIRECTORS: Dr B H V Topping
Mr M Sales

SECRETARY: Mr M Sales

REGISTERED OFFICE: 9 Ainslie Place
Edinburgh
EH3 6AT

REGISTERED NUMBER: SC086107 (Scotland)

ACCOUNTANTS: Whitelaw Wells
9 Ainslie Place
Edinburgh
EH3 6AT

BANKERS: National Westminster Bank plc
85 High Road
London
N2 8PE
Civil-Comp Limited (Registered number: SC086107)

Abbreviated Balance Sheet
31 December 2015

<table>
<thead>
<tr>
<th>Notes</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>FIXED ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>2</td>
<td>14,241</td>
</tr>
<tr>
<td>CURRENT ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stocks</td>
<td>2,000</td>
<td>4,000</td>
</tr>
<tr>
<td>Debtors</td>
<td>13,376</td>
<td>9,329</td>
</tr>
<tr>
<td>Cash at bank</td>
<td>76,562</td>
<td>61,407</td>
</tr>
<tr>
<td></td>
<td>91,938</td>
<td>74,736</td>
</tr>
<tr>
<td>CREDITORS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts falling due within one year</td>
<td>104,026</td>
<td>77,580</td>
</tr>
<tr>
<td>NET CURRENT LIABILITIES</td>
<td>(12,088)</td>
<td>(2,844)</td>
</tr>
<tr>
<td>TOTAL ASSETS LESS CURRENT LIABILITIES</td>
<td>2,153</td>
<td>20,658</td>
</tr>
<tr>
<td>PROVISIONS FOR LIABILITIES</td>
<td>2,059</td>
<td>3,637</td>
</tr>
<tr>
<td>NET ASSETS</td>
<td>94</td>
<td>17,021</td>
</tr>
</tbody>
</table>

CAPITAL AND RESERVES

| Called up share capital | 3 | 11 | 11 |
| Profit and loss account | 83 | 17,010 |
| SHAREHOLDERS’ FUNDS | 94 | 17,021 |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

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

The notes form part of these abbreviated accounts

Page 2 continued...
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 Board of Directors on 17 June 2016 and were signed on its behalf by:

Dr B H V Topping - Director

The notes form part of these abbreviated accounts
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 January 2015).

**Turnover and revenue recognition**
Turnover represents net invoiced sales of books, lectures and conferences, excluding value added tax.

Revenue is recognised as earned, and to the extent that the company has obtained the rights to the consideration in exchange for services. It is measured at the fair value of the right to consideration, which represents amounts chargeable to customers excluding value added tax.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Plant and machinery: 15% on reducing balance
- Computer equipment: 25% on cost

**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 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.

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 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.

**Pension costs and other post-retirement benefits**
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.
2. **TANGIBLE FIXED ASSETS**

   **COST**
   - At 1 January 2015: £55,170
   - Disposals: £(9,765)
   - At 31 December 2015: £45,405

   **DEPRECIATION**
   - At 1 January 2015: £31,668
   - Charge for year: £4,954
   - Eliminated on disposal: £(5,458)
   - At 31 December 2015: £31,154

   **NET BOOK VALUE**
   - At 31 December 2015: £14,241
   - At 31 December 2014: £23,502

3. **CALLED UP SHARE CAPITAL**

   Allotted, issued and fully paid:

<table>
<thead>
<tr>
<th>Number:</th>
<th>Class:</th>
<th>Nominal value:</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Ordinary</td>
<td>1</td>
<td>11</td>
<td>11</td>
</tr>
</tbody>
</table>

4. **ULTIMATE CONTROLLING PARTY**

   The company is controlled by Dr B H V Topping.
This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.