Company Registration No. SC044771 (Scotland)

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T K Ebbutt Limited

Annual report and unaudited financial statements for the period ended 1 April 2017

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Saffery Champness
CHARTERED ACCOUNTANTS

T K Ebbutt Limited

Company information

Directors	Ross Haston Jonathan Hunt Stephen Paterson
Secretary	Ross Haston
Company number	SC044771
Registered office	16 Charlotte Square Edinburgh EH2 4DF
Accountants	*Saffery Champness LLP* Edinburgh Quay 133 Fountainbridge Edinburgh EH3 9BA

T K Ebbutt Limited

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T K Ebbutt Limited

Directors' report
For the period ended 1 April 2017

The directors present their annual report and financial statements for the period ended 1 April 2017.

Principal activities
The company was dormant during the periods ended 1 April 2017 and 2 April 2016.

Directors
The directors who held office during the period and up to the date of signature of the financial statements were as follows:

Ross Haston
Jonathan Hunt
Stephen Paterson

Statement of directors' responsibilities
The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board

R. Haston

Ross Haston
Director
13/09/17

T K Ebbutt Limited

Statement of financial position
As at 1 April 2017

	Notes	2017 £	2016 £
Current assets			
Trade and other receivables	3	100	100
Net current assets		100	100
Equity			
Called up share capital	4	100	100

For the financial period ended 1 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 3 to 4 form part of these financial statements.

The financial statements were approved by the board of directors and authorised for issue on 13/9/17..... and are signed on its behalf by:

R. Haston

Ross Haston
Director

Company Registration No. SC044771

1 Accounting policies

Company information

T K Ebbutt Limited is a private company limited by shares incorporated in Scotland. The registered office is 16 Charlotte Square, Edinburgh, EH2 4DF.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements for the period ended 1 April 2017 are the first financial statements of T K Ebbutt Limited prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 29 March 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies (continued)

1.3 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2 Employees

In the current and prior year, the company had no employees.

3 Trade and other receivables

	2017	2016
Amounts due from group undertakings	100	100

4 Called up share capital

	2017	2016
	£	£
Ordinary share capital		
Issued and fully paid		
100 Ordinary shares of £1 each	100	100

5 Parent company

The company is a wholly owned subsidiary of Hamilton & Inches Limited, which is a wholly owned subsidiary of Hamilton & Inches Holdings Limited, a company registered in Scotland, both having their registered offices at 16 Charlotte Square, Edinburgh, EH2 4DF.

In the opinion of the company directors, the ultimate controlling party of the undertaking is Hamilton & Inches Holdings Limited.

6 Related party transactions

The company has taken advantage of the exemption available in accordance with FRS 102 33.1A 'Related party disclosures' not to disclose transactions entered into between two or more members of a group, as the company is a wholly owned subsidiary undertaking of the group to which it is party to transactions.