REGISTERED NUMBER: SC069482 (Scotland)

Abbreviated Accounts For The Year Ended 31 August 2016

for

A.P.C.S. (Scotland) Limited

Contents of the Abbreviated Accounts
For The Year Ended 31 August 2016

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

A.P.C.S. (Scotland) Limited

Company Information
For The Year Ended 31 August 2016

DIRECTORS:	J McShane Mrs I McShane
REGISTERED OFFICE:	12 Hanson Street Glasgow G31 2JW
REGISTERED NUMBER:	SC069482 (Scotland)
ACCOUNTANTS:	Robb Ferguson Chartered Accountants Regent Court 70 West Regent Street Glasgow G2 2QZ

Abbreviated Balance Sheet
31 August 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Investments	2		**100**		100
CURRENT ASSETS					
Debtors		**37,801**		38,426	
CREDITORS					
Amounts falling due within one year		**1,280**		1,266	
NET CURRENT ASSETS			**36,521**		37,160
TOTAL ASSETS LESS CURRENT LIABILITIES			**36,621**		37,260
CAPITAL AND RESERVES					
Called up share capital	3		**1,575**		1,575
Capital redemption reserve			**1,575**		1,575
Profit and loss account			**33,471**		34,110
SHAREHOLDERS' FUNDS			**36,621**		37,260

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 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 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 26 May 2017 and were signed on its behalf by:

J McShane - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
For The Year Ended 31 August 2016

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).

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Group financial statements
The company and its subsidiary undertaking comprise a small sized group. The company has taken advantage of the exemption provided by the Companies Act 2006 not to prepare group accounts. The financial statements therefore present information about the company as an individual undertaking and not about its group.

2. **FIXED ASSET INVESTMENTS**

	Investments other than loans £
COST	
At 1 September 2015 and 31 August 2016	**100**
NET BOOK VALUE	
At 31 August 2016	**100**
At 31 August 2015	100

The company's investments at the Balance Sheet date in the share capital of companies include the following:

Abba Sealants Limited
Nature of business: Sealant applicators

Class of shares:	% holding
Ordinary	98.00

	2016 £	2015 £
Aggregate capital and reserves	**457,001**	403,727
Profit for the year	**183,274**	90,815

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3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2016 £**	2015 £
1,575	Ordinary	£1	**1,575**	1,575

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 August 2016 and 31 August 2015:

	2016 £	2015 £
Mrs I McShane and J McShane		
Balance outstanding at start of year	**37,801**	37,801
Amounts repaid	**-**	-
Balance outstanding at end of year	**37,801**	37,801

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.