

Abbreviated Unaudited Accounts for the Year Ended 30 April 2016

for

Highland Plant Hire Limited

**Contents of the Abbreviated Accounts
for the Year Ended 30 April 2016**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

**Company Information
for the Year Ended 30 April 2016**

DIRECTOR: Mrs E F Paterson

REGISTERED OFFICE: 37 Carlawerock Crescent
Tranent
East Lothian
EH33 2DY

REGISTERED NUMBER: SC134161 (Scotland)

ACCOUNTANTS: Douglas Home & Co Ltd
Chartered Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Abbreviated Balance Sheet
30 April 2016

	Notes	30/4/16 £	£	30/4/15 £	£
FIXED ASSETS					
Tangible assets	2		36,760		30,335
CURRENT ASSETS					
Stocks		7,858		4,560	
Debtors		8,892		7,708	
Cash in hand		<u>195</u>		<u>1,319</u>	
		16,945		13,587	
CREDITORS					
Amounts falling due within one year		<u>87,281</u>		<u>77,742</u>	
NET CURRENT LIABILITIES			<u>(70,336)</u>		<u>(64,155)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(33,576)		(33,820)
CREDITORS					
Amounts falling due after more than one year			<u>3,996</u>		<u>-</u>
NET LIABILITIES			<u>(37,572)</u>		<u>(33,820)</u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			<u>(37,574)</u>		<u>(33,822)</u>
SHAREHOLDERS' FUNDS			<u>(37,572)</u>		<u>(33,820)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

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

Abbreviated Balance Sheet - continued
30 April 2016

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 director on 29 January 2017 and were signed by:

Mrs E F Paterson - Director

**Notes to the Abbreviated Accounts
for the Year Ended 30 April 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).

Turnover

Turnover represents net invoiced sales of goods, 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	- 10% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

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

	Total £
COST	
At 1 May 2015	142,919
Additions	15,425
Disposals	(44,934)
At 30 April 2016	<u>113,410</u>
DEPRECIATION	
At 1 May 2015	112,584
Charge for year	8,763
Eliminated on disposal	(44,697)
At 30 April 2016	<u>76,650</u>
NET BOOK VALUE	
At 30 April 2016	<u>36,760</u>
At 30 April 2015	<u>30,335</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 April 2016

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30/4/16 £	30/4/15 £
2	Ordinary	1	<u>2</u>	<u>2</u>

4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 April 2016 and 30 April 2015:

	30/4/16 £	30/4/15 £
Mrs E F Paterson		
Balance outstanding at start of year	(50,754)	(50,754)
Amounts advanced	705	-
Amounts repaid	(403)	-
Balance outstanding at end of year	<u>(50,452)</u>	<u>(50,754)</u>

The company owed the director £50,452 at 30 April 2016. This is an interest free loan with no formal repayment terms.

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.