

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2016

FOR

ALLEN ASSOCIATES (H.P.E.) LIMITED

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for the Year Ended 30 November 2016**

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ALLEN ASSOCIATES (H.P.E.) LIMITED

COMPANY INFORMATION
for the Year Ended 30 November 2016

DIRECTORS: S D Allen
M T Smith
G H Warren

SECRETARY: Mrs S E Allen

REGISTERED OFFICE: 23 Brickfield Road,
Craigellachie, Aberlour
Moray
AB38 9TD

REGISTERED NUMBER: SC201596 (Scotland)

ACCOUNTANTS: Mark Toma & Company Limited
Chartered Accountants & Business Advisers
48 Nithsdale Road
Glasgow
G41 2AN

ABBREVIATED BALANCE SHEET
30 November 2016

	Notes	30.11.16 £	£	30.11.15 £	£
FIXED ASSETS					
Tangible assets	2		156,777		123,200
Investments	3		<u>1</u>		<u>-</u>
			156,778		123,200
CURRENT ASSETS					
Debtors		164,051		157,751	
Cash at bank		<u>431,336</u>		<u>149,957</u>	
		595,387		307,708	
CREDITORS					
Amounts falling due within one year	4	<u>324,032</u>		<u>134,696</u>	
NET CURRENT ASSETS			<u>271,355</u>		<u>173,012</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			428,133		296,212
CREDITORS					
Amounts falling due after more than one year	4		-		(5,935)
PROVISIONS FOR LIABILITIES			<u>(2,036)</u>		<u>(1,630)</u>
NET ASSETS			<u>426,097</u>		<u>288,647</u>
CAPITAL AND RESERVES					
Called up share capital	5		749		749
Profit and loss account			<u>425,348</u>		<u>287,898</u>
SHAREHOLDERS' FUNDS			<u>426,097</u>		<u>288,647</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 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 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 November 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 Board of Directors on 28 May 2017 and were signed on its behalf by:

S D Allen - Director

M T Smith - Director

G H Warren - Director

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30 November 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.

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on reducing balance

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 December 2015	166,533
Additions	40,578
At 30 November 2016	<u>207,111</u>
DEPRECIATION	
At 1 December 2015	43,333
Charge for year	7,001
At 30 November 2016	<u>50,334</u>
NET BOOK VALUE	
At 30 November 2016	<u>156,777</u>
At 30 November 2015	<u>123,200</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the Year Ended 30 November 2016

3. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
Additions	<u>1</u>
At 30 November 2016	<u>1</u>
NET BOOK VALUE	
At 30 November 2016	<u><u>1</u></u>

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

Allen Associates (Systems) Ltd
Country of incorporation: Scotland
Nature of business: Dormant

	% holding	
Class of shares:	100.00	
Ordinary		30.11.16
		£
Aggregate capital and reserves		<u>1</u>

4. CREDITORS

Creditors include an amount of £ 6,131 (30.11.15 - £ 15,050) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.11.16	30.11.15
			£	£
NIL	Ordinary	£1	-	749
500	A Ordinary	£1	500	-
83	B Ordinary	£1	83	-
83	C Ordinary	£1	83	-
83	D Ordinary	£1	83	-
			<u>749</u>	<u>749</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
ALLEN ASSOCIATES (H.P.E.) LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Allen Associates (H.p.e.) Limited for the year ended 30 November 2016 which comprise the Profit and Loss Account, 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 Allen Associates (H.p.e.) Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Allen Associates (H.p.e.) Limited and state those matters that we have agreed to state to the Board of Directors of Allen Associates (H.p.e.) 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 the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Allen Associates (H.p.e.) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Allen Associates (H.p.e.) Limited. You consider that Allen Associates (H.p.e.) 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 financial statements of Allen Associates (H.p.e.) 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 statutory financial statements.

Mark Toma & Company Limited
Chartered Accountants & Business Advisers
48 Nithsdale Road
Glasgow
G41 2AN

28 May 2017

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.