REGISTERED NUMBER: SC201596 (Scotland)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2018

FOR

ALLEN ASSOCIATES (H.P.E.) LIMITED

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for the Year Ended 30 November 2018

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ALLEN ASSOCIATES (H.P.E.) LIMITED

COMPANY INFORMATION
for the Year Ended 30 November 2018

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

BALANCE SHEET
30 November 2018

	Notes	30.11.18 £	£	30.11.17 £	£
FIXED ASSETS					
Tangible assets	4		192,381		169,029
Investments	5		40,916		1
			233,297		169,030
CURRENT ASSETS					
Debtors	6	244,430		143,082	
Cash at bank		1,115,955		605,140	
		1,360,385		748,222	
CREDITORS					
Amounts falling due within one year	7	491,074		198,683	
NET CURRENT ASSETS			869,311		549,539
TOTAL ASSETS LESS CURRENT LIABILITIES			1,102,608		718,569
PROVISIONS FOR LIABILITIES			5,430		4,938
NET ASSETS			1,097,178		713,631
CAPITAL AND RESERVES					
Called up share capital			749		749
Retained earnings			1,096,429		712,882
SHAREHOLDERS' FUNDS			1,097,178		713,631

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2018 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 financial statements

continued...

BALANCE SHEET - continued
30 November 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 28 May 2019 and were signed on its behalf by:

S D Allen - Director

M T Smith - Director

G H Warren - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 November 2018

1. STATUTORY INFORMATION

Allen Associates (H.p.e.) Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss 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 profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 16 (2017 - 14) .

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 November 2018

4. **TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 December 2017	174,933	56,678	231,611
Additions	-	39,201	39,201
At 30 November 2018	174,933	95,879	270,812
DEPRECIATION			
At 1 December 2017	32,162	30,420	62,582
Charge for year	3,499	12,350	15,849
At 30 November 2018	35,661	42,770	78,431
NET BOOK VALUE			
At 30 November 2018	139,272	53,109	192,381
At 30 November 2017	142,771	26,258	169,029

5. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
COST	
At 1 December 2017	1
Additions	40,915
At 30 November 2018	40,916
NET BOOK VALUE	
At 30 November 2018	40,916
At 30 November 2017	1

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.18 £	30.11.17 £
Trade debtors	175,680	103,331
Other debtors	68,750	39,751
	244,430	143,082

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.18 £	30.11.17 £
Taxation and social security	202,405	143,653
Other creditors	288,669	55,030
	491,074	198,683

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. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

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 2018 which comprise the Statement of Income and Retained Earnings, 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 ICAS, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/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 ICAS as detailed at http://www.icas.com/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 2019

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.