Registered Number SC217818

FINDLAY & MARSHALL LIMITED

Abbreviated Accounts

30 April 2016

FINDLAY & MARSHALL LIMITED **Registered Number SC217818**

Abbreviated Balance Sheet as at 30 April 2016

	Notes	*2016*	*2015*
		£	£
Fixed assets			
Tangible assets	2	12,805	12,046
		12,805	12,046
Current assets			
Debtors		73,862	78,378
Cash at bank and in hand		30,508	57,757
		104,370	136,135
Creditors: amounts falling due within one year		(87)	0
Net current assets (liabilities)		104,283	136,135
Total assets less current liabilities		117,088	148,181
Provisions for liabilities		(1,216)	(769)
Total net assets (liabilities)		115,872	147,412
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		115,870	147,410
Shareholders' funds		115,872	147,412

- For the year ending 30 April 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 22 March 2017

And signed on their behalf by:
GRAEME FINDLAY, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2016

1 Accounting Policies

Basis of measurement and preparation of accounts
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 policy
Turnover represents the net invoiced sales of services excluding VAT.

Tangible assets depreciation policy
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc. - 25% on cost

Other accounting policies
Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.
Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.
Deferred tax assets and liabilities are not discounted.

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

	£
Cost	
At 1 May 2015	78,886
Additions	9,350
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2016	88,236
Depreciation	
At 1 May 2015	66,840
Charge for the year	8,591
On disposals	-

At 30 April 2016	75,431
Net book values	
At 30 April 2016	12,805
At 30 April 2015	12,046

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2016	*2015*
	£	£
2 Ordinary shares of £1 each	2	2

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