REGISTERED NUMBER: SC222007 (Scotland)

Abbreviated Accounts For The Year Ended 30 November 2016

for

BBI Better Business International (Scotland) Ltd.

BBI Better Business International
(Scotland) Ltd. (Registered number: SC222007)

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BBI Better Business International (Scotland) Ltd.

Company Information
For The Year Ended 30 November 2016

DIRECTOR:	D Harrison
SECRETARY:	Mrs A M Harrison
REGISTERED OFFICE:	Suite 4.1.A 290 Bath Street Glasgow G2 4JR
REGISTERED NUMBER:	SC222007 (Scotland)
ACCOUNTANTS:	Robb Ferguson Chartered Accountants Regent Court 70 West Regent Street Glasgow G2 2QZ

BBI Better Business International
(Scotland) Ltd. (Registered number: SC222007)

Abbreviated Balance Sheet
30 November 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		6,923		10,455
			6,923		10,455
CURRENT ASSETS					
Debtors		83,830		80,180	
Cash at bank		69,714		34,030	
		153,544		114,210	
CREDITORS					
Amounts falling due within one year		10,282		9,166	
NET CURRENT ASSETS			143,262		105,044
TOTAL ASSETS LESS CURRENT LIABILITIES			150,185		115,499
CREDITORS					
Amounts falling due after more than one year			21,385		21,385
NET ASSETS			128,800		94,114
CAPITAL AND RESERVES					
Called up share capital	4		1,251		1,251
Profit and loss account			127,549		92,863
SHAREHOLDERS' FUNDS			128,800		94,114

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 director acknowledges his 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 abbreviated accounts

continued...

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 director on 24 August 2017 and were signed by:

D Harrison - Director

The notes form part of these abbreviated accounts

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 services, excluding value added tax. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due.

Amortisation
Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Trademark - 25% Straight Line

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Website	- 33.33% on cost
Fixtures and fittings	- 15% on reducing balance
Computer Equipment	- 33.33% on cost

All fixed assets are initially recorded at cost.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred at the balance sheet date. Timing differences are differences between the Company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains or losses in tax assessments in periods different from those in which they are recognised in the financial statements. Deferred tax assets are recognised to the extent they are recoverable and where future taxable profits are anticipated.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantially enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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.

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2. **INTANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 December 2015 and 30 November 2016	1,461
AMORTISATION	
At 1 December 2015 and 30 November 2016	1,461
NET BOOK VALUE	
At 30 November 2016	-
At 30 November 2015	-

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 December 2015	40,672
Additions	825
At 30 November 2016	41,497
DEPRECIATION	
At 1 December 2015	30,217
Charge for year	4,357
At 30 November 2016	34,574
NET BOOK VALUE	
At 30 November 2016	6,923
At 30 November 2015	10,455

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
1,251	Ordinary	£1	1,251	1,251

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.