Company Registration No. SC232011 (Scotland)

FILEBELL LIMITED
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FOR THE PERIOD FROM 1 JUNE 2016 TO 31 JULY 2017

FILEBELL LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2017

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	4	2,866	1,880
Current assets			
Debtors	5	1,060	-
Cash at bank and in hand		28,423	69,810
		29,483	69,810
Creditors: amounts falling due within one year	6	(2,962)	(7,411)
Net current assets		26,521	62,399
Total assets less current liabilities		29,387	64,279
Provisions for liabilities			
Deferred tax		(573)	(360)
Net assets		28,814	63,919
Capital and reserves			
Called up share capital	7	1	1
Profit and loss account		28,813	63,918
Shareholders' funds		28,814	63,919

For the period ending 31 July 2017 the company was entitled to exemption from audit 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 26 April 2018.

Colin Hunter
Director

Company Registration No. SC232011

1 Statutory information

Filebell Limited is a private company, limited by shares, registered in Scotland, registration number SC232011. The registered office is 59 Bonnygate, CUPAR, Fife, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

These financial statements for the period from 1 June 2016 to 31 July 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 June 2015

Basis of preparation

The financial statements have been prepared under the historical cost convention.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover comprises the invoiced value of engineering consultancy services.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & machinery	20% reducing balance / 12.5% straight line
Computer equipment	25% reducing balance

Deferred taxation

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes.

Tax deferred or accelerated is accounted for in respect of all material timing differences.

Pension costs

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

Financial instruments

Basic financial instruments are recognised at amortised cost using the effective interest method except for investments in non-convertible preference and non-puttable preference and ordinary shares, which are measured at fair value, with changes recognised in the profit and loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value, with charges recognised in profit and loss.

4 Tangible fixed assets

	Plant & machinery	Computer equipment	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 June 2016	1,188	2,314	3,502
Additions	699	1,133	1,832
At 31 July 2017	1,887	3,447	5,334
Depreciation			
At 1 June 2016	239	1,383	1,622
Charge for the period	330	516	846
At 31 July 2017	569	1,899	2,468
Net book value			
At 31 July 2017	1,318	1,548	2,866
At 31 July 2016	949	931	1,880

5 Debtors

	2017	2016
	£	£
Other debtors	1,060	-

6 Creditors: amounts falling due within one year

	2017	2016
	£	£
Taxes and social security	167	4,545
Loans from directors	65	596
Accruals	2,730	2,270
	2,962	7,411

7 Share capital

	2017	2016
	£	£
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	1	1

8 Average number of employees

During the period the average number of employees was 2 (2016: 2).

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