REGISTERED NUMBER: SC249779 (Scotland)

Abbreviated Unaudited Accounts

For The Year Ended 31st July 2016

for

WM Services (Scotland) Ltd

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For The Year Ended 31st July 2016

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WM Services (Scotland) Ltd

Company Information
For The Year Ended 31st July 2016

DIRECTOR:	C Carslaw
SECRETARY:	
REGISTERED OFFICE:	8 Douglas Street Hamilton Lanarkshire ML3 0BP
REGISTERED NUMBER:	SC249779 (Scotland)
ACCOUNTANTS:	J.S. Mackie & Co Ltd 8 Douglas Street Hamilton Lanarkshire ML3 0BP

Abbreviated Balance Sheet
31st July 2016

	Notes	2016 £	2015 £
FIXED ASSETS			
Tangible assets	2	**145,467**	118,291
CURRENT ASSETS			
Stocks		**3,645**	4,933
Debtors		**329,111**	261,405
Cash at bank		**578,481**	527,216
		911,237	793,554
CREDITORS			
Amounts falling due within one year		**(261,662)**	(247,728)
NET CURRENT ASSETS		**649,575**	545,826
TOTAL ASSETS LESS CURRENT LIABILITIES		**795,042**	664,117
PROVISIONS FOR LIABILITIES		**(9,597)**	(4,775)
NET ASSETS		**785,445**	659,342
CAPITAL AND RESERVES			
Called up share capital	3	**1**	1
Profit and loss account		**785,444**	659,341
SHAREHOLDERS' FUNDS		**785,445**	659,342

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 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 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 20th April 2017 and were signed by:

C Carslaw - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
For The Year Ended 31st July 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 25% on reducing balance and 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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.

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2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1st August 2015	**181,387**
Additions	**33,916**
At 31st July 2016	**215,303**
DEPRECIATION	
At 1st August 2015	**63,096**
Charge for year	**6,740**
At 31st July 2016	**69,836**
NET BOOK VALUE	
At 31st July 2016	**145,467**
At 31st July 2015	118,291

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2016** £	2015 £
100	Ordinary 1p share	1p	**1**	1

4. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31st July 2016 and 31st July 2015:

	2016 £	2015 £
C Carslaw		
Balance outstanding at start of year	**(32,872)**	(32,872)
Amounts advanced	**101,912**	-
Amounts repaid	**(69)**	-
Balance outstanding at end of year	**68,971**	(32,872)

Under current corporation tax rules S455 tax has been charged at 32.5% on the overdrawn balance, resulting in a tax charge of £22,415.58 which will be repayable via tax credits when the loan is repaid.

WM Services (Scotland) Ltd

Report of the Accountants to the Director of WM Services (Scotland) Ltd

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

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31st July 2016 set out on pages two to four and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

J.S. Mackie & Co Ltd
8 Douglas Street
Hamilton
Lanarkshire
ML3 0BP

Date: .....

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.