Registration number: SC273340

Amber Scott Accounts and Tax Ltd

trading as Amber Scott Chartered Accountants

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2016

Amber Scott Chartered Accountants
22 Graemeslea View
Aberuthven
Auchterarder
PH3 1FG

Amber Scott Accounts and Tax Ltd
trading as Amber Scott Chartered Accountants
Contents

Abbreviated Balance Sheet	1
Notes to the Abbreviated Accounts	2 to 3

Amber Scott Accounts and Tax Ltd
trading as Amber Scott Chartered Accountants
(Registration number: SC273340)
Abbreviated Balance Sheet at 31 August 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		743	599
Current assets			
Debtors		17,797	21,178
Cash at bank and in hand		14,106	13,404
		31,903	34,582
Creditors: Amounts falling due within one year		(13,688)	(12,301)
Net current assets		18,215	22,281
Net assets		18,958	22,880
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		18,957	22,879
Shareholders' funds		18,958	22,880

For the year ending 31 August 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 director acknowledges her 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 director on 24 March 2017

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Ms Elaine Scott
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office Equipment and fittings	25% straight line

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 September 2015	4,157	4,157
Additions	458	458
At 31 August 2016	4,615	4,615
Depreciation		
At 1 September 2015	3,558	3,558
Charge for the year	314	314
At 31 August 2016	3,872	3,872
Net book value		
At 31 August 2016	743	743
At 31 August 2015	599	599

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
ordinary of £1 each	1	1	1	1

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.