Registration number SC278533

jamesmilne
CHARTERED ACCOUNTANTS

BMC Commercial (Scotland) Ltd

Abbreviated Accounts

for the year ended

31st January 2016



jamesmilne
CHARTERED ACCOUNTANTS

Chartered Accountants' Report to the Director on the Unaudited Abbreviated Accounts of BMC Commercial (Scotland) Ltd Registration number SC278533

In accordance with the engagement letter dated 21st April 2010, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the abbreviated accounts of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken to enable us to compile the abbreviated accounts on behalf of the company's director and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of accounts.

You have acknowledged on the balance sheet at 31st January 2016 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the abbreviated accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

James Milne

James Milne

Chartered Accountants
5 High Street
Inverurie
Aberdeenshire
AB51 3QA

25th May 2016

BMC Commercial (Scotland) Ltd
Registration number SC278533



Abbreviated Balance Sheet
at 31st January 2016

	Note	2016		2015	
		£	£	£	£
Fixed assets					
Tangible assets	2		-		5,004
Current assets					
Stocks		-		130,506	
Debtors		140,690		77,359	
Cash at bank and in hand		2,477		8,312	
		143,167		216,177	
Creditors: amounts falling due within one year		(121,071)		(52,985)	
Net current assets			22,096		163,192
Total assets less current liabilities			22,096		168,196
Provision for liabilities					
Deferred taxation			-		(1,001)
Net assets			22,096		167,195
Capital and reserves					
Called up share capital	3		30		30
Profit and loss account			22,066		167,165
Shareholders' funds			22,096		167,195

The director's statements required by Sections 475(2) and 475(3) are shown on the following page which forms part of this balance sheet.

The notes on pages 4 and 5 form an integral part of these abbreviated accounts.



Abbreviated Balance Sheet (contd.)

Director's statements required by Sections 475(2) and 475(3) for the year ended 31st January 2016

In approving these abbreviated accounts as director of the company I hereby confirm:

(a) that for the year ended 31st January 2016 the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st January 2016, and
(c) that I acknowledge my responsibilities for:
    (i) ensuring that the company keeps accounting records which comply with Section 386, and
    (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The abbreviated accounts were approved on 19th May 2016 and signed by

W. Bain

W.A. Bain
Director

The notes on pages 4 and 5 form an integral part of these abbreviated accounts.



Notes to the Abbreviated Accounts
for the year ended 31st January 2016

1. Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Turnover

Turnover represents revenue recognised in the accounts. Revenue is recognised when the business fulfils its contractual obligations to customers by supplying goods and services and excludes value added tax. Where services are performed gradually over time revenue is recognised as activity progresses by reference to the value of the work performed.

1.3 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery, etc.	-	20% reducing balance and 33% straight line.

1.4 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors net of any finance charge allocated to future periods. The relevant finance charges are charged to the profit and loss account over the primary period of the lease or contract in proportion to the capital element outstanding.

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value.

1.6 Deferred taxation

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 average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.



Notes to the Abbreviated Accounts for the year ended 31st January 2016

2. **Fixed assets**

Tangible fixed assets

	£
Cost	
At 1st February 2015	9,720
Disposals	(9,720)
At 31st January 2016	-
Depreciation	
At 1st February 2015	4,716
On disposals	(4,716)
At 31st January 2016	-
Net book value	
At 31st January 2016	-
At 31st January 2015	5,004

3. **Share capital**

	2016	2015
	£	£
Allotted, called up and fully paid		
30 Ordinary shares of £1 each	30	30

4. **Advances to director**

The following director had interest free loans during the year. The movements on these loans are as follows:

	Amount owing		Maximum
	2016	2015	in year
	£	£	£
W. A. Bain	3,109	-	3,109