REGISTERED NUMBER: SC280437 (Scotland)

Abbreviated Unaudited Accounts

for the Year Ended 31 July 2016

for

WB Scotland East Ltd

Contents of the Abbreviated Accounts for the Year Ended 31 July 2016

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

Company Information
for the Year Ended 31 July 2016

DIRECTORS:	H Davidson A Davidson
SECRETARY:	A Davidson
REGISTERED OFFICE:	17 Regis Court Edinburgh EH4 6RG
REGISTERED NUMBER:	SC280437 (Scotland)
ACCOUNTANTS:	O'Donnell & Co Ltd 11 Stuart Green Edinburgh EH12 8YF

Abbreviated Balance Sheet
31 July 2016

	Notes	31.7.16 £	£	31.7.15 £	£
FIXED ASSETS					
Intangible assets	2		11,570		12,905
Tangible assets	3		4,227		4,719
			15,797		17,624
CURRENT ASSETS					
Stocks		2,475		2,839	
Debtors		2,210		2,197	
Cash at bank		165,469		233,924	
		170,154		238,960	
CREDITORS					
Amounts falling due within one year		142,727		209,370	
NET CURRENT ASSETS			27,427		29,590
TOTAL ASSETS LESS CURRENT LIABILITIES			43,224		47,214
PROVISIONS FOR LIABILITIES			669		723
NET ASSETS			42,555		46,491
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			42,553		46,489
SHAREHOLDERS' FUNDS			42,555		46,491

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Board of Directors on 16 November 2016 and were signed on its behalf by:

H Davidson - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of twenty years.

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

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

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.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015 and 31 July 2016	26,700
AMORTISATION	
At 1 August 2015	13,795
Amortisation for year	1,335
At 31 July 2016	15,130
NET BOOK VALUE	
At 31 July 2016	11,570
At 31 July 2015	12,905

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Notes to the Abbreviated Accounts - continued for the Year Ended 31 July 2016

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015	18,870
Additions	848
At 31 July 2016	19,718
DEPRECIATION	
At 1 August 2015	14,151
Charge for year	1,340
At 31 July 2016	15,491
NET BOOK VALUE	
At 31 July 2016	4,227
At 31 July 2015	4,719

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.16 £	31.7.15 £
2	Ordinary	£1	2	2

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.