REGISTERED NUMBER: SC291127 (Scotland)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2017

FOR

EAST KILBRIDE AUTO CARE LIMITED

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for the Year Ended 31 January 2017

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EAST KILBRIDE AUTO CARE LIMITED

COMPANY INFORMATION
for the Year Ended 31 January 2017

DIRECTOR:	R Hannah
SECRETARY:	R Hannah
REGISTERED OFFICE:	1 Glen Garry East Kilbride G74 2BN
REGISTERED NUMBER:	SC291127 (Scotland)
ACCOUNTANTS:	Mark Toma & Company Limited Chartered Accountants & Business Advisers 48 Nithsdale Road Glasgow G41 2AN

BALANCE SHEET
31 January 2017

	Notes	31.1.17 £	£	31.1.16 £	£
FIXED ASSETS					
Tangible assets	4		28,422		10,643
CURRENT ASSETS					
Stocks		-		3,250	
Debtors	5	16,245		17,054	
Prepayments and accrued income		1,208		1,208	
Cash at bank		45,186		20,224	
		62,639		41,736	
CREDITORS					
Amounts falling due within one year	6	44,197		44,118	
NET CURRENT ASSETS/(LIABILITIES)			18,442		(2,382)
TOTAL ASSETS LESS CURRENT LIABILITIES			46,864		8,261
CREDITORS					
Amounts falling due after more than one year	7		(29,213)		(5,750)
PROVISIONS FOR LIABILITIES			(5,684)		(2,130)
NET ASSETS			11,967		381
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			11,867		281
SHAREHOLDERS' FUNDS			11,967		381

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2017 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 notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 January 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 8 September 2017 and were signed by:

R Hannah - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 January 2017

1. STATUTORY INFORMATION

East Kilbride Auto Care Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 etc - 25% on cost

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

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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 profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 8 .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 February 2016	61,922
Additions	35,234
Disposals	(8,995)
At 31 January 2017	88,161
DEPRECIATION	
At 1 February 2016	51,279
Charge for year	15,206
Eliminated on disposal	(6,746)
At 31 January 2017	59,739
NET BOOK VALUE	
At 31 January 2017	28,422
At 31 January 2016	10,643

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc £
COST	
At 1 February 2016	25,375
Additions	34,516
Disposals	(8,995)
At 31 January 2017	50,896
DEPRECIATION	
At 1 February 2016	19,032
Charge for year	12,724
Eliminated on disposal	(6,746)
At 31 January 2017	25,010
NET BOOK VALUE	
At 31 January 2017	25,886
At 31 January 2016	6,343

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5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.17	31.1.16
	£	£
Trade debtors	16,245	17,054

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.17	31.1.16
	£	£
Hire purchase contracts	7,919	5,184
Trade creditors	21,869	14,615
Taxation and social security	12,685	18,329
Other creditors	1,724	5,990
	44,197	44,118

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.1.17	31.1.16
	£	£
Hire purchase contracts	29,213	5,750

8. **RELATED PARTY DISCLOSURES**

During the year, total dividends of £20,500 (2016 - £17,000) were paid to the director .

Included within other creditors is an amount due to the director.

9. **ULTIMATE CONTROLLING PARTY**

By virtue of his shareholding R Hannah is the ultimate controlling party.

10. **FIRST YEAR ADOPTION**

These are the first financial statement that comply with FRS 102. The company transitioned to FRS 102 on 1 February 2016.

No transitional adjustments were required in equity or profit or loss for the year.

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF EAST KILBRIDE AUTO CARE LIMITED

The following reproduces the text of the report prepared for the director and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of East Kilbride Auto Care Limited for the year ended 31 January 2017 which comprise the Income Statement, Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the director of East Kilbride Auto Care Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of East Kilbride Auto Care Limited and state those matters that we have agreed to state to the director of East Kilbride Auto Care Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that East Kilbride Auto Care Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of East Kilbride Auto Care Limited. You consider that East Kilbride Auto Care Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of East Kilbride Auto Care Limited. 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 statutory financial statements.

Mark Toma & Company Limited
Chartered Accountants & Business Advisers
48 Nithsdale Road
Glasgow
G41 2AN

8 September 2017

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.