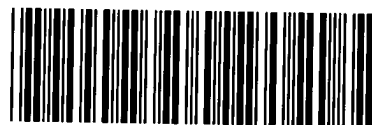


Company Registration No. SC299062 (Scotland)

**GORDON SCOTT ARCHITECTURAL SERVICES
LIMITED**

**UNAUDITED ABBREVIATED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2016**

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GORDON SCOTT ARCHITECTURAL SERVICES LIMITED**UNAUDITED ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2016**

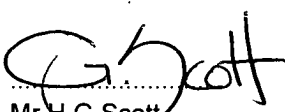
	Notes	2016 £	£	2015 £	£
Fixed assets					
Intangible assets	2		-		-
Tangible assets	2		2,417		3,771
			<u>2,417</u>		<u>3,771</u>
Current assets					
Debtors		280,595		230,559	
Cash at bank and in hand		1,545		-	
		<u>282,140</u>		<u>230,559</u>	
Creditors: amounts falling due within one year		<u>(74,956)</u>		<u>(81,426)</u>	
Net current assets			207,184		149,133
Total assets less current liabilities			209,601		152,904
Provisions for liabilities			(81)		-
Net assets			<u>209,520</u>		<u>152,904</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			209,420		152,804
Shareholders' funds			<u>209,520</u>		<u>152,904</u>

For the financial year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The abbreviated financial statements on pages 1 to 3 were approved by the board of directors and authorised for issue on ~~21/12/2016~~ and are signed on its behalf by:


Mr H G Scott
Director


Mrs W M Scott
Director

GORDON SCOTT ARCHITECTURAL SERVICES LIMITED

NOTES TO THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

Basis of accounting

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

The company had another profitable year. Trading has continued at similar levels since the year end, with no reason to expect this not to continue. The directors therefore continue to prepare the financial statements on a going concern basis.

Turnover

Turnover represents revenue recognised in the accounts. Revenue is recognised when the company fulfils its contractual obligations to customers by supplying 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 work performed.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	25% straight line
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Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

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.

GORDON SCOTT ARCHITECTURAL SERVICES LIMITED
NOTES TO THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 April 2015	120,000	24,503	144,503
Additions	-	1,090	1,090
Disposals	(120,000)	(3,880)	(123,880)
At 31 March 2016	-	21,713	21,713
Depreciation			
At 1 April 2015	120,000	20,732	140,732
On disposals	(120,000)	(2,699)	(122,699)
Charge for the year	-	1,263	1,263
At 31 March 2016	-	19,296	19,296
Net book value			
At 31 March 2016	-	2,417	2,417
At 31 March 2015	-	3,771	3,771

3 Share capital

	2016 £	2015 £
Allotted, called up and fully paid		
51 Ordinary Class A of £1 each of £1 each	51	51
49 Ordinary Class B of £1 each of £1 each	49	49
	100	100

4 Transactions with directors

During the year the directors met expenditure on behalf of the company totalling £23,877 (2015 - £56,663) and withdrew funds of £74,050 (2015 - £57,300). At the year end the directors were due the company £22,185 (2015 - £11,929). The maximum amount outstanding during the year was £69,437. There are no set repayment terms, nor interest due on this loan.

During the year the company paid out £39,920 of dividends to the directors (2015 - £40,000).

During the year, the company loaned £11,517 to a related party, Birchlee Apartments Ltd and £500 of this was repaid. The balance remaining to the company at the year end is £53,089 (2015 - £42,072).

During the year the company loaned £2,399 to a related party, Birchlee (Inverurie) Limited. The balance remaining to the company at the year end is £172,401 (2015 - £170,002).

ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS OF GORDON SCOTT ARCHITECTURAL SERVICES LIMITED ON THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

In order to assist you to fulfil your duties under the Companies Act 2006 ("the Act"), we prepared for your approval the abbreviated financial statements of Gordon Scott Architectural Services Limited which comprise the 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 in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Gordon Scott Architectural Services Limited, as a body, in accordance with the terms of our engagement letter dated 1 December 2014. Our work has been undertaken solely to prepare for your approval the financial statements of Gordon Scott Architectural Services Limited and state those matters that we have agreed to state to them in accordance with ICAEW Technical Release 07/16 AAF as detailed at icaew.com/compilation. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights against RSM UK Tax and Accounting Limited for any purpose or in any context. Any party other than the Board of Directors which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Tax and Accounting Limited will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representation in this report.

It is your duty to ensure that Gordon Scott Architectural Services 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 Gordon Scott Architectural Services Limited under the Companies Act 2006. You consider that Gordon Scott Architectural Services 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 Gordon Scott Architectural Services 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 or the abbreviated financial statements.

RSM UK Tax - Accounting Ltd

RSM UK Tax and Accounting Limited
Chartered Accountants
52-54 Queen's Road
Aberdeen
AB15 4YE

21/12/16