

Abbreviated Accounts for the Year Ended 30 June 2016

for

Moray Facilities Ltd

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for the Year Ended 30 June 2016

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DIRECTORS:

Mrs C MacKillop
Mrs S MacPhee

REGISTERED OFFICE:

Viewpoint
Ardival
Strathpeffer
Ross-shire
IV14 9DS

REGISTERED NUMBER:

SC303939 (Scotland)

ACCOUNTANTS:

Highland Accountancy Practice
Chartered Accountants
Suite 1A, Willow House
Stoneyfield Business Park
Inverness
Highland
IV2 7PA

Abbreviated Balance Sheet
30 June 2016

	Notes	30.6.16 £	30.6.15 £
CURRENT ASSETS			
Stocks		537,354	537,354
Cash at bank		<u>3,094</u>	<u>2,978</u>
		540,448	540,332
CREDITORS			
Amounts falling due within one year		<u>600</u>	<u>810</u>
NET CURRENT ASSETS		<u>539,848</u>	<u>539,522</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		539,848	539,522
CREDITORS			
Amounts falling due after more than one year		<u>543,320</u>	<u>542,320</u>
NET LIABILITIES		<u>(3,472)</u>	<u>(2,798)</u>
CAPITAL AND RESERVES			
Called up share capital	2	100	100
Profit and Loss Account		<u>(3,572)</u>	<u>(2,898)</u>
SHAREHOLDERS' FUNDS		<u>(3,472)</u>	<u>(2,798)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 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 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.
- (b)

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 27 January 2017 and were signed on its behalf by:

Mrs S MacPhee - Director

Notes to the Abbreviated Accounts
for the Year Ended 30 June 2016

1. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

As at 30 June 2016 the company's liabilities exceeded its assets by £3,472. The company is being financially supported by the directors and for this reason the accounts have been prepared on the going concern basis.

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).

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

2. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.16 £	30.6.15 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

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.