REGISTERED NUMBER: SC303939 (Scotland)

Financial Statements for the Year Ended 30 June 2017

for

Moray Facilities Ltd

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for the Year Ended 30 June 2017

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DIRECTORS:	Mrs C MacKillop Mrs S MacPhee
REGISTERED OFFICE:	6 Breac An Ord Maryburgh Dingwall Ross-shire IV7 8DH
REGISTERED NUMBER:	SC303939 (Scotland)
ACCOUNTANTS:	Highland Accountancy Practice Chartered Accountants Suite 1A, Willow House Stoneyfield Business Park Inverness Highland IV2 7PA

Abridged Balance Sheet
30 June 2017

	30.6.17 £	30.6.16 £
CURRENT ASSETS		
Stocks	537,354	537,354
Cash at bank	2,422	3,094
	539,776	540,448
CREDITORS		
Amounts falling due within one year	600	600
NET CURRENT ASSETS	539,176	539,848
TOTAL ASSETS LESS CURRENT LIABILITIES	539,176	539,848
CREDITORS		
Amounts falling due after more than one year	543,320	543,320
NET LIABILITIES	(4,144)	(3,472)
CAPITAL AND RESERVES		
Called up share capital	100	100
Retained earnings	(4,244)	(3,572)
SHAREHOLDERS' FUNDS	(4,144)	(3,472)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2017 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 notes form part of these financial statements

continued...

Abridged Balance Sheet - continued
30 June 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.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 30 June 2017 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the Board of Directors on 14 February 2018 and were signed on its behalf by:

Mrs S MacPhee - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Moray Facilities Ltd 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.

As at 30 June 2017 the company's liabilities exceeded its assets by £4,144. The company is being financially supported by the directors and for this reason the accounts have been prepared on the going concern basis.

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 .

4. ULTIMATE CONTROLLING PARTY

The company is controlled by the two directors, Mrs C MacKillop and Mrs S MacPhee.

5. FIRST YEAR ADOPTION

The reported financial position and financial performance of the previous period are not affected by the transition to FRS 102.

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.