REGISTERED NUMBER: SC312932 (Scotland)

INVESTIGATION & RECOVERY (SCOTLAND 2007) LTD

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE PERIOD

1 FEBRUARY 2015 TO 31 JULY 2016

INVESTIGATION & RECOVERY
(SCOTLAND 2007) LTD (REGISTERED NUMBER: SC312932)

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FOR THE PERIOD 1 FEBRUARY 2015 TO 31 JULY 2016

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INVESTIGATION & RECOVERY
(SCOTLAND 2007) LTD

COMPANY INFORMATION
FOR THE PERIOD 1 FEBRUARY 2015 TO 31 JULY 2016

DIRECTOR:	Mrs E Beattie
REGISTERED OFFICE:	c/o Hardie Caldwell LLP Citypoint 2 25 Tyndrum Street Glasgow G4 0JY
REGISTERED NUMBER:	SC312932 (Scotland)
ACCOUNTANTS:	Hardie Caldwell LLP Chartered Accountants Citypoint 2 25 Tyndrum Street Glasgow G4 0JY

INVESTIGATION & RECOVERY
(SCOTLAND 2007) LTD (REGISTERED NUMBER: SC312932)

ABBREVIATED BALANCE SHEET
31 JULY 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		888		333
CURRENT ASSETS					
Debtors		-		3,324	
Cash at bank		1,243		16,025	
		1,243		19,349	
CREDITORS					
Amounts falling due within one year		2,294		19,579	
NET CURRENT LIABILITIES			(1,051)		(230)
TOTAL ASSETS LESS CURRENT LIABILITIES			(163)		103
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			(263)		3
SHAREHOLDERS' FUNDS			(163)		103

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

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

The director acknowledges her 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 director on 26 April 2017 and were signed by:

Mrs E Beattie - Director

The notes form part of these abbreviated accounts

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.

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

Computer equipment - 33% on cost

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 February 2015	500
Additions	555
At 31 July 2016	1,055
DEPRECIATION	
At 1 February 2015 and 31 July 2016	167
NET BOOK VALUE	
At 31 July 2016	888
At 31 January 2015	333

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary share capital	£1	100	100

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF INVESTIGATION & RECOVERY (SCOTLAND 2007) LTD

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Investigation & Recovery (Scotland 2007) Ltd for the period ended 31 July 2016 which comprise the Profit and Loss Account, 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 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 Investigation & Recovery (Scotland 2007) Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Investigation & Recovery (Scotland 2007) Ltd and state those matters that we have agreed to state to the director of Investigation & Recovery (Scotland 2007) Ltd 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 Investigation & Recovery (Scotland 2007) Ltd 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 loss of Investigation & Recovery (Scotland 2007) Ltd. You consider that Investigation & Recovery (Scotland 2007) Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Investigation & Recovery (Scotland 2007) Ltd. 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.

Hardie Caldwell LLP
Chartered Accountants
Citypoint 2
25 Tyndrum Street
Glasgow
G4 0JY

27 April 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.