REGISTERED NUMBER: SC330071 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 July 2016

for

S. P. Trading (Scotland) Limited

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S. P. Trading (Scotland) Limited

Company Information
for the Year Ended 31 July 2016

DIRECTOR:	S H Petersen
SECRETARY:	
REGISTERED OFFICE:	Farmhouse Flat Haugh of Kinnaird Brechin Angus DD9 6UA
REGISTERED NUMBER:	SC330071 (Scotland)
ACCOUNTANTS:	Walker Harris Chartered Accountants 27 St David Street Brechin ANGUS DD9 6EG

Abbreviated Balance Sheet
31 July 2016

	Notes	31.7.16 £	£	31.7.15 £	£
FIXED ASSETS					
Tangible assets	2		**25,131**		27,064
CURRENT ASSETS					
Debtors	3	**7,435**		2,185	
Investments		**20,054**		20,054	
Cash in hand		**1,829**		-	
		29,318		22,239	
CREDITORS					
Amounts falling due within one year		**45,366**		40,498	
NET CURRENT LIABILITIES			**(16,048)**		(18,259)
TOTAL ASSETS LESS CURRENT LIABILITIES			**9,083**		8,805
CREDITORS					
Amounts falling due after more than one year			**6,000**		9,000
NET ASSETS/(LIABILITIES)			**3,083**		(195)
CAPITAL AND RESERVES					
Called up share capital	4		**1**		1
Retained earnings			**3,082**		(196)
SHAREHOLDERS' FUNDS			**3,083**		(195)

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2016 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 abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 July 2016

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 28 April 2017 and were signed by:

S H Petersen - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31 July 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.
Plant and machinery - 25% on reducing balance

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 profit or loss on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015	**85,254**
Additions	**6,443**
At 31 July 2016	**91,697**
DEPRECIATION	
At 1 August 2015	**58,190**
Charge for year	**8,376**
At 31 July 2016	**66,566**
NET BOOK VALUE	
At 31 July 2016	**25,131**
At 31 July 2015	27,064

3. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

The aggregate total of debtors falling due after more than one year is £ 1,632

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.16 £	31.7.15 £
1	Ordinary	£1	**1**	1

continued...

5. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 July 2016 and 31 July 2015:

	31.7.16	31.7.15
	£	£
S H Petersen		
Balance outstanding at start of year	-	-
Amounts advanced	5,788	-
Amounts repaid	-	-
Balance outstanding at end of year	5,788	-

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.