REGISTERED NUMBER: SC331413 (Scotland)

# Abbreviated Unaudited Accounts for the Year Ended 31st March 2016

for

# Boulder Group Limited

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**Boulder Group Limited**

**Company Information**
**for the Year Ended 31st March 2016**

| | |
|---|---|
| **DIRECTOR:** | P O'Keeffe |
| **SECRETARY:** | P O'Keeffe |
| **REGISTERED OFFICE:** | c/o Farries, Kirk and McVean<br>Dumfries Enterprise Park<br>Heathhall<br>Dumfries<br>Dumfriesshire<br>DG1 3SJ |
| **REGISTERED NUMBER:** | SC331413 (Scotland) |
| **ACCOUNTANTS:** | Farries Kirk & McVean<br>Dumfries Enterprise Park<br>Heathhall<br>Dumfries<br>DUMFRIESSHIRE<br>DG1 3SJ |

## Abbreviated Balance Sheet
## 31st March 2016

| | Notes | 2016 £ | 2015 £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible assets | 2 | 920 | 825 |
| **CURRENT ASSETS** | | | |
| Debtors | | 2,640 | 7,228 |
| Cash at bank | | 3,254 | - |
| | | 5,894 | 7,228 |
| **CREDITORS** | | | |
| Amounts falling due within one year | | (3,162) | (4,291) |
| **NET CURRENT ASSETS** | | 2,732 | 2,937 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 3,652 | 3,762 |
| **CAPITAL AND RESERVES** | | | |
| Called up share capital | 3 | 900 | 900 |
| Profit and loss account | | 2,752 | 2,862 |
| **SHAREHOLDERS' FUNDS** | | 3,652 | 3,762 |

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 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 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 22nd December 2016 and were signed by:

P O'Keeffe - 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 the provision of business courses, 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 etc - 15% on reducing balance

Amounts written off each asset over the estimated useful life represent cost less residual value.

**Deferred tax**
Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and the recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

## 2. TANGIBLE FIXED ASSETS

| | Total |
|---|---|
| | £ |
| **COST** | |
| At 1st April 2015 | 1,732 |
| Additions | 261 |
| At 31st March 2016 | 1,993 |
| **DEPRECIATION** | |
| At 1st April 2015 | 907 |
| Charge for year | 166 |
| At 31st March 2016 | 1,073 |
| **NET BOOK VALUE** | |
| At 31st March 2016 | 920 |
| At 31st March 2015 | 825 |

## 3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 2016 £ | 2015 £ |
|---|---|---|---|---|
| 900 | Ordinary | £1 | 900 | 900 |

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.