REGISTERED NUMBER: SC348917 (Scotland)

Unaudited Financial Statements for the Year Ended 30 September 2017

for

McColm Civil & Structural Engineers Ltd

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for the Year Ended 30 September 2017

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McColm Civil & Structural Engineers Ltd

Company Information
for the Year Ended 30 September 2017

DIRECTORS:	N McColm R J McColm
REGISTERED OFFICE:	2A Waterloo Road Prestwick KA9 2AA
REGISTERED NUMBER:	SC348917 (Scotland)
ACCOUNTANTS:	Ballantyne Reid & Co. Ltd 22 Moorfield Road PRESTWICK Ayrshire KA9 2HW

Balance Sheet
30 September 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		96,251		104,135
CURRENT ASSETS					
Debtors	5	117,412		169,995	
Cash at bank and in hand		125,138		53,106	
		242,550		223,101	
CREDITORS					
Amounts falling due within one year	6	136,100		134,268	
NET CURRENT ASSETS			106,450		88,833
TOTAL ASSETS LESS CURRENT LIABILITIES			202,701		192,968
PROVISIONS FOR LIABILITIES			4,778		6,023
NET ASSETS			197,923		186,945
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Retained earnings			196,923		185,945
SHAREHOLDERS' FUNDS			197,923		186,945

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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...

Balance Sheet - continued
30 September 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.

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 16 March 2018 and were signed on its behalf by:

N McColm - Director

R J McColm - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

McColm Civil & Structural Engineers 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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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

Freehold property	- 2% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 10 .

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4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 October 2016	70,053	35,605	29,569
Additions	-	578	-
At 30 September 2017	70,053	36,183	29,569
DEPRECIATION			
At 1 October 2016	4,769	23,013	15,302
Charge for year	1,401	3,148	3,566
At 30 September 2017	6,170	26,161	18,868
NET BOOK VALUE			
At 30 September 2017	63,883	10,022	10,701
At 30 September 2016	65,284	12,592	14,267

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 October 2016	3,700	28,367	167,294
Additions	-	2,767	3,345
At 30 September 2017	3,700	31,134	170,639
DEPRECIATION			
At 1 October 2016	3,220	16,855	63,159
Charge for year	120	2,994	11,229
At 30 September 2017	3,340	19,849	74,388
NET BOOK VALUE			
At 30 September 2017	360	11,285	96,251
At 30 September 2016	480	11,512	104,135

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	113,283	167,458
Other debtors	4,129	2,537
	117,412	169,995

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Bank loans and overdrafts	2,090	1,362
Trade creditors	63,105	59,153
Taxation and social security	69,392	70,304
Other creditors	1,513	3,449
	136,100	134,268

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.