REGISTERED NUMBER: SC367015 (Scotland)

Unaudited Financial Statements

for the Year Ended 31 December 2017

for

Alliste Ltd

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Alliste Ltd

Company Information
for the Year Ended 31 December 2017

DIRECTORS:	S Lamb Mrs A Lamb
REGISTERED OFFICE:	Drumsheugh House BROUGHTON ML12 6HQ
REGISTERED NUMBER:	SC367015 (Scotland)
ACCOUNTANTS:	Campbell Dallas 3 Wellington Square Ayr Ayrshire KA7 1EN

Balance Sheet
31 December 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		55,699		57,465
			55,699		57,465
CURRENT ASSETS					
Debtors	6	285,792		204,686	
Cash at bank		341,615		298,914	
		627,407		503,600	
CREDITORS					
Amounts falling due within one year	7	392,228		274,189	
NET CURRENT ASSETS			235,179		229,411
TOTAL ASSETS LESS CURRENT LIABILITIES			290,878		286,876
PROVISIONS FOR LIABILITIES	8		436		385
NET ASSETS			290,442		286,491
CAPITAL AND RESERVES					
Called up share capital			10		10
Retained earnings			290,432		286,481
			290,442		286,491

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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 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 28 May 2018 and were signed on its behalf by:

S Lamb - Director

Notes to the Financial Statements
for the Year Ended 31 December 2017

1. STATUTORY INFORMATION

Alliste 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of the business in 2009, has now been fully amortised.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

Land and buildings	- 2% on cost
Plant and machinery etc	- 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 7 (2016 - 7) .

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4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 January 2017 and 31 December 2017	29,331
AMORTISATION	
At 1 January 2017 and 31 December 2017	29,331
NET BOOK VALUE	
At 31 December 2017	-
At 31 December 2016	-

5. **TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 January 2017 and 31 December 2017	60,000	5,172	65,172
DEPRECIATION			
At 1 January 2017	4,800	2,907	7,707
Charge for year	1,200	566	1,766
At 31 December 2017	6,000	3,473	9,473
NET BOOK VALUE			
At 31 December 2017	54,000	1,699	55,699
At 31 December 2016	55,200	2,265	57,465

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade debtors	285,792	204,686

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade creditors	195,943	118,768
Taxation	43,384	53,203
VAT	17,077	8,330
Other creditors	6,000	5,999
Directors' current accounts	124,657	87,889
Accrued expenses	5,167	-
	392,228	274,189

8. **PROVISIONS FOR LIABILITIES**

	2017 £	2016 £
Deferred tax	436	385

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8. **PROVISIONS FOR LIABILITIES - continued**

	Deferred tax
	£
Balance at 1 January 2017	385
Provided during year	51
Balance at 31 December 2017	436

9. **RELATED PARTY DISCLOSURES**

Included within creditors is £124,657 (2016 - £87,889) being a loan from the directors. This loan was made on an interest free basis.

10. **ULTIMATE CONTROLLING PARTY**

The company is controlled by Mr & Mrs Lamb, who are both directors of the company and hold 76% of the shares.

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.