REGISTERED NUMBER: SC392017 (Scotland)

TDCT Limited

Financial Statements

for the Year Ended 28th May 2017

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TDCT Limited

Company Information
for the year ended 28th May 2017

Directors:	N G C Thomson K D M Thomson
Registered office:	Caverton Mill Farm Kelso Roxburghshire TD5 8EE
Registered number:	SC392017 (Scotland)
Accountants:	Rennie Welch LLP Academy House Shedden Park Road Kelso Roxburghshire TD5 7AL

Balance Sheet
28th May 2017

	Notes	2017 £	2016 £
Current assets			
Debtors	4	4	4
Investments	5	98,439	116,952
		98,443	116,956
Creditors			
Amounts falling due within one year	6	933	933
Net current assets		97,510	116,023
Total assets less current liabilities		97,510	116,023
Capital and reserves			
Called up share capital		4	4
Retained earnings		97,506	116,019
		97,510	116,023

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th May 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th May 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 Statement of income and retained earnings has not been delivered.

The financial statements were approved by the Board of Directors on 9th January 2018 and were signed on its behalf by:

N G C Thomson - Director

The notes form part of these financial statements

Notes to the Financial Statements for the year ended 28th May 2017

1. Statutory information

TDCT Limited 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.

Changes in accounting policies
The principal accounting policies adopted in the preparation of the financial statements are set out below.

The financial statements for the year ended 28th May 2017 are the first financial statements that comply with FRS102 Section 1A for small entities. The date of transition is 29 May 2015.

There has been no impact to the financial statements on the transition date.

Financial instruments
The following assets and liabilities are classified as financial instruments - trade creditors.

Trade creditors are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

Financial assets that are measured at amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Income and Retained Earnings.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

Provisions
Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. where material, provisions are calculated on a discounted basis.

Going concern
The directors have considered the company's financial position for a period of 12 months from the date of signing these financial statements and have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing these financial statements.

Current asset investments
Current asset investments relate to interest in a partnership. This is measured at cost less any accumulated impairment losses.

3. Employees and directors

The average number of employees during the year was NIL.

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4. **Debtors: amounts falling due within one year**

	2017	2016
	£	£
Other debtors	4	4

5. **Current asset investments**

	2017	2016
	£	£
Unlisted investments	98,439	116,952

6. **Creditors: amounts falling due within one year**

	2017	2016
	£	£
Trade creditors	13	13
Other creditors	920	920
	933	933

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.