REGISTERED NUMBER: SC397337 (Scotland)

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

FOR

SBM COMMERCIAL LTD

SBM COMMERCIAL LTD (REGISTERED NUMBER: SC397337)

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FOR THE YEAR ENDED 31 MARCH 2016

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DIRECTOR:	Mrs Susan Matthews
REGISTERED OFFICE:	c/o D M McNaught & Co Ltd 166 Buchanan Street Glasgow G1 2LW
REGISTERED NUMBER:	SC397337 (Scotland)
ACCOUNTANTS:	D M McNaught & Co Ltd Chartered Accountants 166 Buchanan Street Glasgow Lanarkshire G1 2LW

ABBREVIATED BALANCE SHEET
31 MARCH 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		461		615
CURRENT ASSETS					
Debtors		-		21,000	
Cash at bank		23,178		7,605	
		23,178		28,605	
CREDITORS					
Amounts falling due within one year		23,240		28,735	
NET CURRENT LIABILITIES			(62)		(130)
TOTAL ASSETS LESS CURRENT LIABILITIES			399		485
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			299		385
SHAREHOLDERS' FUNDS			399		485

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 19 December 2016 and were signed by:

Mrs Susan Matthews - 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 net invoiced sales of services, 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.

Computer equipment - 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.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 April 2015 and 31 March 2016	1,485
DEPRECIATION	
At 1 April 2015	870
Charge for year	154
At 31 March 2016	1,024
NET BOOK VALUE	
At 31 March 2016	461
At 31 March 2015	615

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary share capital	£1	100	100

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF SBM COMMERCIAL LTD

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of SBM Commercial Ltd for the year ended 31 March 2016 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the director of SBM Commercial Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of SBM Commercial Ltd and state those matters that we have agreed to state to the director of SBM Commercial Ltd in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that SBM Commercial Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of SBM Commercial Ltd. You consider that SBM Commercial Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of SBM Commercial Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

19 December 2016

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.