REGISTERED NUMBER: SC400751 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2016

FOR

BOATS AND YACHTS LTD

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BOATS AND YACHTS LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2016

DIRECTORS:	D C O'Rourke S J O'Rourke
REGISTERED OFFICE:	4 Firefly Road Hamble Point Marina Southhampton Hampshire SO31 4NB
REGISTERED NUMBER:	SC400751 (Scotland)
ACCOUNTANTS:	Henry Brown & Co Chartered Accountants 26 Portland Road Kilmarnock KA1 2EB

ABBREVIATED BALANCE SHEET
30 NOVEMBER 2016

	Notes	2016 £	2015 £
CURRENT ASSETS			
Debtors		65	5,944
Cash at bank and in hand		27,004	15,958
		27,069	21,902
CREDITORS			
Amounts falling due within one year		17,957	24,072
NET CURRENT ASSETS/(LIABILITIES)		9,112	(2,170)
TOTAL ASSETS LESS CURRENT LIABILITIES		9,112	(2,170)
CAPITAL AND RESERVES			
Called up share capital	2	2	2
Profit and loss account		9,110	(2,172)
SHAREHOLDERS' FUNDS		9,112	(2,170)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2016 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 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 Board of Directors on 31 August 2017 and were signed on its behalf by:

D C O'Rourke - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2016

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 net invoiced sales of warranties for engines stated net of value added tax.

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

2. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	1.00	2	2

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.