

**Registered Number SC409708**

**ALMOND UTILITIES LIMITED**

**Abbreviated Accounts**

**31 October 2014**

## Abbreviated Balance Sheet as at 31 October 2014

|                                                       | <i>Notes</i> | <i>2014</i>   | <i>2013</i>     |
|-------------------------------------------------------|--------------|---------------|-----------------|
|                                                       |              | £             | £               |
| <b>Fixed assets</b>                                   |              |               |                 |
| Tangible assets                                       | 2            | 17,633        | 13,120          |
|                                                       |              | <u>17,633</u> | <u>13,120</u>   |
| <b>Current assets</b>                                 |              |               |                 |
| Debtors                                               |              | 29,713        | 3,569           |
| Cash at bank and in hand                              |              | 4,327         | 4,572           |
|                                                       |              | <u>34,040</u> | <u>8,141</u>    |
| <b>Creditors: amounts falling due within one year</b> |              | (13,065)      | (25,730)        |
| <b>Net current assets (liabilities)</b>               |              | <u>20,975</u> | <u>(17,589)</u> |
| <b>Total assets less current liabilities</b>          |              | <u>38,608</u> | <u>(4,469)</u>  |
| <b>Total net assets (liabilities)</b>                 |              | <u>38,608</u> | <u>(4,469)</u>  |
| <b>Capital and reserves</b>                           |              |               |                 |
| Called up share capital                               | 3            | 1             | 1               |
| Profit and loss account                               |              | 38,607        | (4,470)         |
| <b>Shareholders' funds</b>                            |              | <u>38,608</u> | <u>(4,469)</u>  |

- For the year ending 31 October 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 6 May 2016

And signed on their behalf by:  
**Mr Thomas Wilson, Director**

**Notes to the Abbreviated Accounts for the period ended 31 October 2014****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

**Turnover policy**

Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

**Tangible assets depreciation policy**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Motor Vehicles 25% on straight line

Equipment, fixtures and fittings 20% on straight line

Computer equipment: 33% on straight line

Plant and machinery 25% on straight line

Land and buildings leasehold: over the period of the lease

**Intangible assets amortisation policy**

Depreciation of intangible fixed assets

Intangible assets are amortised on a straight-line basis over the estimated economic life. The estimated economic live are as follows:

Goodwill – 5 years

OR

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

**2 Tangible fixed assets**

|                     | £             |
|---------------------|---------------|
| <b>Cost</b>         |               |
| At 1 November 2013  | 17,457        |
| Additions           | 11,392        |
| Disposals           | -             |
| Revaluations        | -             |
| Transfers           | -             |
| At 31 October 2014  | <u>28,849</u> |
| <b>Depreciation</b> |               |
| At 1 November 2013  | 4,337         |
| Charge for the year | 6,879         |

|                        |               |
|------------------------|---------------|
| On disposals           | -             |
| At 31 October 2014     | <u>11,216</u> |
| <b>Net book values</b> |               |
| At 31 October 2014     | <u>17,633</u> |
| At 31 October 2013     | <u>13,120</u> |

### 3 **Called Up Share Capital**

Allotted, called up and fully paid:

|                              | <i>2014</i> | <i>2013</i> |
|------------------------------|-------------|-------------|
|                              | <i>£</i>    | <i>£</i>    |
| 1 Ordinary shares of £1 each | 1           | 1           |

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