Registered Number SC410043

H. BLACKHALL DEVELOPMENTS (SCOTLAND) LIMITED

Abbreviated Accounts

31 October 2014

H. BLACKHALL DEVELOPMENTS (SCOTLAND) LIMITED

Abbreviated Balance Sheet as at 31 October 2014

Registered Number SC410043

	Notes	*2014*	*2013*
		£	£
Fixed assets			
Intangible assets	2	17,000	18,000
Tangible assets	3	18,376	10,703
		35,376	28,703
Current assets			
Stocks		53,769	87,250
Debtors		4,763	9,913
Cash at bank and in hand		47,289	-
		105,821	97,163
Creditors: amounts falling due within one year		(105,296)	(97,817)
Net current assets (liabilities)		525	(654)
Total assets less current liabilities		35,901	28,049
Total net assets (liabilities)		35,901	28,049
Capital and reserves			
Called up share capital		100	100
Profit and loss account		35,801	27,949
Shareholders' funds		35,901	28,049

- 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 24 July 2015

And signed on their behalf by:
R Young, Director

H. BLACKHALL DEVELOPMENTS (SCOTLAND) LIMITED

Registered Number SC410043

Notes to the Abbreviated Accounts for the period ended 31 October 2014

1 **Accounting Policies**

Basis of measurement and preparation of accounts
The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy
Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible assets depreciation policy
Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows :
Fixtures, Fittings and Equipment - 25% Reducing Balance
Motor Vehicles - 25% Reducing Balance

Intangible assets amortisation policy
Aquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

Valuation information and policy
Stock:
Stock is valued at the lower of cost and net realisable value.

Leasing and Hire Purchase Commitments:
Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

2 **Intangible fixed assets**

	£
Cost	
At 1 November 2013	20,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2014	20,000
Amortisation	
At 1 November 2013	2,000
Charge for the year	1,000

On disposals	-
At 31 October 2014	3,000
Net book values	
At 31 October 2014	17,000
At 31 October 2013	18,000

3 **Tangible fixed assets**

	£
Cost	
At 1 November 2013	15,271
Additions	13,799
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2014	29,070
Depreciation	
At 1 November 2013	4,568
Charge for the year	6,126
On disposals	-
At 31 October 2014	10,694
Net book values	
At 31 October 2014	18,376
At 31 October 2013	10,703

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.