REGISTERED NUMBER: SC418649 (Scotland)

Financial Statements

for the Year Ended 31 May 2017

for

Tektonex Ltd

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Tektonex Ltd

Company Information
for the Year Ended 31 May 2017

DIRECTORS:	D L Hickman M I Smith
REGISTERED OFFICE:	The Long View Argyll Road Kilcreggan Argyll & Bute G84 0JW
REGISTERED NUMBER:	SC418649 (Scotland)
ACCOUNTANTS:	Barnbrook Sinclair Chartered Accountants Chancery House 30 St Johns Road Woking Surrey GU21 7SA

Statement of Financial Position
31 May 2017

	Notes	31/5/17 £	31/5/16 £
FIXED ASSETS			
Property, plant and equipment	5	9,423	2,421
CURRENT ASSETS			
Debtors	6	127,066	30,580
Cash at bank		418,863	12,049
		545,929	42,629
CREDITORS			
Amounts falling due within one year	7	(151,836)	(37,248)
NET CURRENT ASSETS		394,093	5,381
TOTAL ASSETS LESS CURRENT LIABILITIES		403,516	7,802
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		403,416	7,702
SHAREHOLDERS' FUNDS		403,516	7,802

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 3 November 2017 and were signed on its behalf by:

M I Smith - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Tektonex Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

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.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

Turnover
Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 statement of financial position date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 .

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5. PROPERTY, PLANT AND EQUIPMENT

	Computer equipment £
Cost	
At 1 June 2016	4,763
Additions	10,615
At 31 May 2017	15,378
Depreciation	
At 1 June 2016	2,342
Charge for year	3,613
At 31 May 2017	5,955
Net book value	
At 31 May 2017	9,423
At 31 May 2016	2,421

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/17 £	31/5/16 £
Other debtors	127,066	30,580

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/17 £	31/5/16 £
Taxation and social security	148,108	19,737
Other creditors	3,728	17,511
	151,836	37,248

8. FIRST YEAR ADOPTION

The company has adopted FRS 102 for the year end 31 May 2017. There have been no transitional adjustments to the company's equity or reserves at the date of transition to FRS 102 nor at the end of the comparative period

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.