REGISTERED NUMBER: SC425876 (Scotland)

Unaudited Financial Statements For The Year Ended 31 August 2017

for

Nd East Coast Limited

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For The Year Ended 31 August 2017

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Nd East Coast Limited

Company Information
For The Year Ended 31 August 2017

DIRECTOR:	A Ahmed
REGISTERED OFFICE:	44 High Street Montrose DD10 8JF
REGISTERED NUMBER:	SC425876 (Scotland)
ACCOUNTANTS:	Ahmad & Nabi Mcmullan 95-107 Lancefield Street Glasgow Lanarkshire G3 8HZ

Balance Sheet
31 August 2017

	Notes	31.8.17 £	£	31.8.16 £	£
FIXED ASSETS					
Intangible assets	4		2,855		2,855
Tangible assets	5		1,719		1,719
			4,574		4,574
CURRENT ASSETS					
Stocks		31,625		47,975	
Cash at bank and in hand		4,608		2,457	
		36,233		50,432	
CREDITORS					
Amounts falling due within one year	6	29,112		41,912	
NET CURRENT ASSETS			7,121		8,520
TOTAL ASSETS LESS CURRENT LIABILITIES			11,695		13,094
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			11,595		12,994
SHAREHOLDERS' FUNDS			11,695		13,094

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 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 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 director on 17 October 2017 and were signed by:

A Ahmed - Director

The notes form part of these financial statements

Notes to the Financial Statements
For The Year Ended 31 August 2017

1. STATUTORY INFORMATION

Nd East Coast Limited 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.

2. ACCOUNTING POLICIES

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

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

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 balance sheet date.

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

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 .

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4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 September 2016 and 31 August 2017	2,855
NET BOOK VALUE	
At 31 August 2017	2,855
At 31 August 2016	2,855

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2016	4,276
Additions	430
At 31 August 2017	4,706
DEPRECIATION	
At 1 September 2016	2,557
Charge for year	430
At 31 August 2017	2,987
NET BOOK VALUE	
At 31 August 2017	1,719
At 31 August 2016	1,719

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.17 £	31.8.16 £
Trade creditors	5,000	22,965
Tax	3,229	6,050
PAYE	10	12
VAT	7,799	2,402
Directors' loan accounts	7,236	8,262
Accrued expenses	5,838	2,221
	29,112	41,912

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.