

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2016

FOR

BILL HURCOMB SCANNING LTD

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FOR THE YEAR ENDED 31 AUGUST 2016

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BILL HURCOMB SCANNING LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2016

DIRECTOR:	W Hurcomb
REGISTERED OFFICE:	Meikle Tongue Castle Kennedy STRANRAER DG9 8SL
REGISTERED NUMBER:	SC430607 (Scotland)
ACCOUNTANTS:	Bell Ogilvy Chartered Accountants 36 King Street Castle Douglas Dumfries & Galloway DG7 1AF
BANKERS:	Royal Bank of Scotland 15 Bridge Street STRANRAER DG9 7JA

ABBREVIATED BALANCE SHEET
31 AUGUST 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		15,000		17,500
Tangible assets	3		<u>31,673</u>		<u>28,623</u>
			46,673		46,123
CURRENT ASSETS					
Debtors		6,114		6,902	
Cash at bank and in hand		<u>42,041</u>		<u>36,944</u>	
		48,155		43,846	
CREDITORS					
Amounts falling due within one year		<u>50,158</u>		<u>50,933</u>	
NET CURRENT LIABILITIES			<u>(2,003)</u>		<u>(7,087)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			44,670		39,036
PROVISIONS FOR LIABILITIES			<u>6,335</u>		<u>5,725</u>
NET ASSETS			<u>38,335</u>		<u>33,311</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>38,235</u>		<u>33,211</u>
SHAREHOLDERS' FUNDS			<u>38,335</u>		<u>33,311</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.

ABBREVIATED BALANCE SHEET - continued
31 AUGUST 2016

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 director on 11 November 2016 and were signed by:

W Hurcomb - Director

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 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 net invoiced sales of goods and services supplied to customers during the year, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

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

Plant and Machinery - 10% on reducing balance

Deferred tax

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences.

Revenue recognition

In accordance with the principle of revenue recognition, income is recognised as the right to consideration through performance of contractual obligations and is included in the financial statements when the company is legally entitled to the income.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2015 and 31 August 2016	<u>25,000</u>
AMORTISATION	
At 1 September 2015	7,500
Amortisation for year	<u>2,500</u>
At 31 August 2016	<u>10,000</u>
NET BOOK VALUE	
At 31 August 2016	<u>15,000</u>
At 31 August 2015	<u>17,500</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 AUGUST 2016

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2015	39,873
Additions	8,120
At 31 August 2016	<u>47,993</u>
DEPRECIATION	
At 1 September 2015	11,250
Charge for year	5,070
At 31 August 2016	<u>16,320</u>
NET BOOK VALUE	
At 31 August 2016	<u>31,673</u>
At 31 August 2015	<u>28,623</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
BILL HURCOMB SCANNING LTD

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bill Hurcomb Scanning Ltd for the year ended 31 August 2016 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of Bill Hurcomb Scanning Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bill Hurcomb Scanning Ltd and state those matters that we have agreed to state to the director of Bill Hurcomb Scanning Ltd in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Bill Hurcomb Scanning Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bill Hurcomb Scanning Ltd. You consider that Bill Hurcomb Scanning Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Bill Hurcomb Scanning Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Bell Ogilvy
Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

22 November 2016

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.