REGISTERED NUMBER: SC434413 (Scotland)

Abbreviated Unaudited Cessation Accounts

for the Year Ended 31 March 2016

for

Ward Mechanical Services Limited

Contents of the Abbreviated Accounts for the Year Ended 31 March 2016

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

Ward Mechanical Services Limited

Company Information
for the Year Ended 31 March 2016

DIRECTORS:	L J Ward Mrs D Ward
REGISTERED OFFICE:	The Coppice Main Street Lumsden Aberdeenshire AB54 4JP
REGISTERED NUMBER:	SC434413 (Scotland)
ACCOUNTANTS:	The Grant Considine Partnership Chartered Accountants 46 High Street Banchory Aberdeenshire AB31 5SR

Abbreviated Balance Sheet
31 March 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		-		1,177
CURRENT ASSETS					
Debtors		-		10,634	
Cash at bank		100		1,037	
		100		11,671	
CREDITORS					
Amounts falling due within one year		-		12,199	
NET CURRENT ASSETS/(LIABILITIES)			100		(528)
TOTAL ASSETS LESS CURRENT LIABILITIES			100		649
PROVISIONS FOR LIABILITIES			-		235
NET ASSETS			100		414
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			-		314
SHAREHOLDERS' FUNDS			100		414

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 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 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 Board of Directors on 20 October 2016 and were signed on its behalf by:

L J Ward - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31 March 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 revenue earned under a contract to provide professional services and technical support to a third party.

Revenue is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under those contracts.

It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including recoverable expenses and disbursements, but excluding Value Added Tax.

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 - 25% on reducing balance

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred tax is not recognised when assets are revalued unless, by the balance sheet date, the company has entered into a binding agreement to sell the assets and recognised the gains and losses expected to arise on sale or where assets have been sold and it is expected that the taxable gain will be rolled over into a replacement asset.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2015	1,675
Disposals	(1,675)
At 31 March 2016	-
DEPRECIATION	
At 1 April 2015	498
Charge for year	294
Eliminated on disposal	(792)
At 31 March 2016	-
NET BOOK VALUE	
At 31 March 2016	-
At 31 March 2015	1,177

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	100	100

continued...

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2016 and 31 March 2015:

	2016	2015
	£	£
L J Ward		
Balance outstanding at start of year	8,113	(306)
Amounts advanced	-	8,419
Amounts repaid	(8,113)	-
Balance outstanding at end of year	-	8,113

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.