REGISTERED NUMBER: SC439622 (Scotland)

Unaudited Financial Statements for the Year Ended 31 January 2017

for

Harling Trading Ltd

Harling Trading Ltd (Registered number: SC439622)

Contents of the Financial Statements
for the Year Ended 31 January 2017

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3

Company Information
for the Year Ended 31 January 2017

DIRECTOR:	Kenneth Morrison
REGISTERED OFFICE:	41 Duke Street Edinburgh EH6 8HH
REGISTERED NUMBER:	SC439622 (Scotland)

Statement of Financial Position
31 January 2017

	Notes	31.1.17 £	31.1.16 £
CURRENT ASSETS			
Debtors	3	61,994	39,892
Cash at bank		100,368	117,148
		162,362	157,040
CREDITORS			
Amounts falling due within one year	4	138,629	145,065
NET CURRENT ASSETS		23,733	11,975
TOTAL ASSETS LESS CURRENT LIABILITIES		23,733	11,975
CREDITORS			
Amounts falling due after more than one year	5	8,371	8,371
NET ASSETS		15,362	3,604
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		15,262	3,504
SHAREHOLDERS' FUNDS		15,362	3,604

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2017 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

(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:

Kenneth Morrison - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Harling Trading 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.

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.

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.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.17	31.1.16
	£	£
Trade debtors	36,757	39,892
Other debtors	24,793	-
VAT	90	-
Prepayments	354	-
	61,994	39,892

continued...

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.17	31.1.16
	£	£
Trade creditors	135,671	143,952
Tax	2,939	876
VAT	-	112
Other creditors	19	125
	138,629	145,065

5. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.1.17	31.1.16
	£	£
Loans	8,371	8,371

£8,371 interest free loan is due to Voxell Media ApS a company registered in Denmark, payable within 2 years.

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.