Registered number
SC448583

AMENDED

Howatson Ltd

Unaudited Abbreviated Accounts

30 April 2016

Bolland and Burke
Chartered Accountants

Howatson Ltd

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Howatson Ltd for the year ended 30 April 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Howatson Ltd for the year ended 30 April 2016 which comprise of 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 (ICAS), we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org/accountspreparationguidance

Our work has been undertaken in accordance with the guidance of ICAS as detailed at http://www.icas.org/accountspreparationguidance

Bolland and Burke
Chartered Accountants
2nd Floor
11 Rutland Street
Edinburgh
EH1 2DQ

27 February 2017

Howatson Ltd

Registered number: SC448583

Abbreviated Balance Sheet

as at 30 April 2016

	Notes		2016		2015
			£		£
Fixed assets					
Tangible assets	2		690		4,352
Current assets					
Cash at bank and in hand		778		313	
Creditors: amounts falling due within one year		(56,457)		(42,751)	
Net current liabilities			(55,679)		(42,438)
Net liabilities			(54,989)		(38,086)
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			(55,089)		(38,186)
Shareholders' funds			(54,989)		(38,086)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

These are new statutory accounts which replace the original accounts.

John Howard

Director

Approved by the board on 27 February 2017

Howatson Ltd

Notes to the Abbreviated Accounts

for the year ended 30 April 2016

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	33% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

2 Tangible fixed assets

	£
Cost	
At 1 May 2015	12,244
Additions	630
At 30 April 2016	12,874
Depreciation	
At 1 May 2015	7,892
Charge for the year	4,292
At 30 April 2016	12,184
Net book value	
At 30 April 2016	690
At 30 April 2015	4,352

3 Share capital

	Nominal value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	100	100

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.