REGISTERED NUMBER: SC448641 (Scotland)

Abbreviated Unaudited Accounts

for the Year Ended 30 April 2016

for

R.TOUGH PLANT HIRE LTD

Contents of the Abbreviated Accounts
for the Year Ended 30 April 2016

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Chartered Accountants' Report	5

R.TOUGH PLANT HIRE LTD

Company Information
for the Year Ended 30 April 2016

DIRECTOR:	R W Tough
REGISTERED OFFICE:	Croftfoot Farm Carluke ML8 4QX
REGISTERED NUMBER:	SC448641 (Scotland)
ACCOUNTANTS:	WDM Associates Oakfield House 378 Brandon Street Motherwell ML1 1XA

Abbreviated Balance Sheet
30 April 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		215,773		225,978
CURRENT ASSETS					
Debtors		76,470		120,959	
Cash at bank		102,209		123,670	
		178,679		244,629	
CREDITORS					
Amounts falling due within one year		236,238		375,679	
NET CURRENT LIABILITIES			(57,559)		(131,050)
TOTAL ASSETS LESS CURRENT LIABILITIES			158,214		94,928
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			158,213		94,927
SHAREHOLDERS' FUNDS			158,214		94,928

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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

(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 director on 6 January 2017 and were signed by:

R W Tough - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 30 April 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, 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 etc - 25% on reducing balance

Deferred tax
Provision is made for deferred taxation in so far as a liability or asset arose as a result of transactions that had occurred by the balance sheet date and gave rise to an obligation to pay more tax in the future, or a right to pay less tax in the future with the following exception: Deferred tax assets are recognised only to the extent that the Directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2015	286,283
Additions	43,750
At 30 April 2016	330,033
DEPRECIATION	
At 1 May 2015	60,305
Charge for year	53,955
At 30 April 2016	114,260
NET BOOK VALUE	
At 30 April 2016	215,773
At 30 April 2015	225,978

continued...

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 April 2016

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
1	Equity	1	1	1

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
R.Tough Plant Hire 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 four) 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 R.Tough Plant Hire Ltd for the year ended 30 April 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 R.Tough Plant Hire Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of R.Tough Plant Hire Ltd and state those matters that we have agreed to state to the director of R.Tough Plant Hire 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 R.Tough Plant Hire 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 R.Tough Plant Hire Ltd. You consider that R.Tough Plant Hire 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 R.Tough Plant Hire 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.

WDM Associates
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

6 January 2017

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.