

Registered Number SC449513

DISC SECURITY SCOTLAND LTD

Abbreviated Accounts

31 March 2016

Abbreviated Balance Sheet as at 31 March 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
Fixed assets			
Intangible assets	2	70,000	-
		<u>70,000</u>	<u>-</u>
Current assets			
Debtors		40,539	38,782
Cash at bank and in hand		24,217	8,639
		<u>64,756</u>	<u>47,421</u>
Creditors: amounts falling due within one year		(108,160)	(17,493)
Net current assets (liabilities)		<u>(43,404)</u>	<u>29,928</u>
Total assets less current liabilities		<u>26,596</u>	<u>29,928</u>
Total net assets (liabilities)		<u>26,596</u>	<u>29,928</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		26,594	29,926
Shareholders' funds		<u>26,596</u>	<u>29,928</u>

- For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 23 December 2016

And signed on their behalf by:

James Jamieson, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Intangible assets amortisation policy

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful life as follows:

Positive goodwill over 10 years

2 Intangible fixed assets

	£
Cost	
At 1 April 2015	-
Additions	100,000
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>100,000</u>
Amortisation	
At 1 April 2015	-
Charge for the year	30,000
On disposals	-
At 31 March 2016	<u>30,000</u>
Net book values	
At 31 March 2016	<u><u>70,000</u></u>
At 31 March 2015	<u><u>-</u></u>

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