REGISTERED NUMBER: SC462385 (Scotland)

HEBRIDEAN BOOKS LTD

Abbreviated Accounts for the Year Ended 31 October 2016

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

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

Company Information
for the Year Ended 31 October 2016

DIRECTOR:	K Macleod
REGISTERED OFFICE:	43 Habost Ness Scotland Isle of Lewis HS2 0TG
REGISTERED NUMBER:	SC462385 (Scotland)
ACCOUNTANTS:	Mann Judd Gordon Ltd Chartered Accountants 26 Lewis Street Stornoway Isle of Lewis HS1 2JF

Abbreviated Balance Sheet
31 October 2016

	Notes	31.10.16 £	£	31.10.15 £	£
FIXED ASSETS					
Intangible assets	2		-		333
CURRENT ASSETS					
Stocks		6,500		4,750	
Cash at bank		1,081		725	
		7,581		5,475	
CREDITORS					
Amounts falling due within one year		895		1,233	
NET CURRENT ASSETS			6,686		4,242
TOTAL ASSETS LESS CURRENT LIABILITIES			6,686		4,575
CREDITORS					
Amounts falling due after more than one year			6,093		4,130
NET ASSETS			593		445
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			592		444
SHAREHOLDERS' FUNDS			593		445

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 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 25 July 2017 and were signed by:

K Macleod - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 October 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of three years.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. INTANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 November 2015 and 31 October 2016	1,000
AMORTISATION	
At 1 November 2015	667
Amortisation for year	333
At 31 October 2016	1,000
NET BOOK VALUE	
At 31 October 2016	-
At 31 October 2015	333

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.16 £	31.10.15 £
1	Ordinary	1	1	1

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.