REGISTERED NUMBER: SC477352 (Scotland)

ISLE OF HARRIS WINDOW CLEANING SERVICES LIMITED

Financial Statements for the Year Ended 31 May 2017

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

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for the Year Ended 31 May 2017

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Company Information
for the Year Ended 31 May 2017

DIRECTORS:	Miss C Macleod J Mcgowan
SECRETARY:	Miss C Macleod
REGISTERED OFFICE:	26 Lewis Street Stornoway Isle of Lewis HS1 2JF
REGISTERED NUMBER:	SC477352 (Scotland)
ACCOUNTANTS:	Mann Judd Gordon Ltd Chartered Accountants 26 Lewis Street Stornoway Isle of Lewis HS1 2JF

ISLE OF HARRIS WINDOW CLEANING SERVICES LIMITED (REGISTERED NUMBER: SC477352)

Balance Sheet
31 May 2017

	Notes	31.5.17 £	£	31.5.16 £	£
FIXED ASSETS					
Tangible assets	5		11,982		7,580
CURRENT ASSETS					
Debtors	6	45,690		56,802	
CREDITORS					
Amounts falling due within one year	7	22,462		13,461	
NET CURRENT ASSETS			23,228		43,341
TOTAL ASSETS LESS CURRENT LIABILITIES			35,210		50,921
CREDITORS					
Amounts falling due after more than one year	8		7,183		41,660
NET ASSETS			28,027		9,261
CAPITAL AND RESERVES					
Called up share capital			4		4
Retained earnings			28,023		9,257
SHAREHOLDERS' FUNDS			28,027		9,261

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 May 2017

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 Profit & Loss Account has not been delivered.

The financial statements were approved by the Board of Directors on 26 October 2017 and were signed on its behalf by:

Miss C Macleod - Director

J Mcgowan - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 May 2017

1. STATUTORY INFORMATION

Isle Of Harris Window Cleaning Services Limited 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.

The presentation currency of the financial statements is the Pound Sterling (£).

The accounts are rounded to the nearest £1.

2. STATEMENT OF COMPLIANCE

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.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A
These financial statements for the year ended 31 May 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 1 June 2015.

Significant judgements and estimates
Significant judgements and estimates affect primarily the area of fixed assets in the balance sheet and depreciation charges in the profit and loss account.

Estimates are made of useful economic life and of residual value which affects the annual depreciation charge in the profit and loss account. It also affects the carrying net book value of the assets recorded in the balance sheet.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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	- 20% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 25% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit & Loss Account, 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 balance sheet date.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 May 2017

3. **ACCOUNTING POLICIES - continued**

Deferred tax

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

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2016 - 2) .

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 June 2016	6,560	1,200	5,100	-	12,860
Additions	848	-	6,395	417	7,660
At 31 May 2017	7,408	1,200	11,495	417	20,520
DEPRECIATION					
At 1 June 2016	2,490	240	2,550	-	5,280
Charge for year	1,312	120	1,801	25	3,258
At 31 May 2017	3,802	360	4,351	25	8,538
NET BOOK VALUE					
At 31 May 2017	3,606	840	7,144	392	11,982
At 31 May 2016	4,070	960	2,550	-	7,580

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.17 £	31.5.16 £
Trade debtors	4,176	-
Amounts owed by associates	20,362	53,744
Other debtors	21,152	3,058
	45,690	56,802

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Notes to the Financial Statements - continued
for the Year Ended 31 May 2017

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.17	31.5.16
	£	£
Bank loans and overdrafts	5,032	10,827
Hire purchase contracts	1,827	-
Trade creditors	1,244	918
Taxation and social security	12,159	716
Other creditors	2,200	1,000
	22,462	13,461

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

	31.5.17	31.5.16
	£	£
Bank loans	3,884	-
Hire purchase contracts	3,299	-
Other creditors	-	41,660
	7,183	41,660

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.