Registration number: SC487519

High Access NDT Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2016

Bruce Marshall & Co Limited
Accountants and Tax Advisers
3 Crewe Road
Sandbach
Cheshire
CW11 4NE

High Access NDT Limited
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High Access NDT Limited
(Registration number: SC487519)
Abbreviated Balance Sheet at 30 September 2016

	Note	30 September 2016 £	30 September 2015 £
Fixed assets			
Tangible fixed assets		3,479	4,639
Creditors: Amounts falling due within one year		(9,972)	(3,017)
Total assets less current liabilities		(6,493)	1,622
Provisions for liabilities		-	(928)
Net (liabilities)/assets		(6,493)	694
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(6,593)	594
Shareholders' (deficit)/funds		(6,493)	694

For the year ending 30 September 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 director acknowledges his 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 director on 21 June 2017

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Mr Sean Ian Goodall
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Going concern

The financial statements have been prepared on a going concern basis.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	20% straight line basis
Office equipment	20% straight line basis

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 October 2015	5,799	5,799
At 30 September 2016	5,799	5,799
Depreciation		
At 1 October 2015	1,160	1,160
Charge for the year	1,160	1,160
At 30 September 2016	2,320	2,320
Net book value		
At 30 September 2016	3,479	3,479
At 30 September 2015	4,639	4,639

3 Share capital

Allotted, called up and fully paid shares

	30 September 2016		30 September 2015	
	No.	£	No.	£
Ordinary shares of £1 each	100	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.