Registration number: SC489652

Mark D Hamilton Photography Ltd.

Unaudited Abbreviated Accounts

for the Period from 1 November 2014 to 31 March 2016

Mark D Hamilton Photography Ltd.
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Mark D Hamilton Photography Ltd. for the Period Ended 31 March 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Mark D Hamilton Photography Ltd. for the period ended 31 March 2016 set out on the relevant pages from the company's accounting records and from information and explanations you have given us.

As a member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of Mark D Hamilton Photography Ltd., as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Mark D Hamilton Photography Ltd. and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Mark D Hamilton Photography Ltd. and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Mark D Hamilton Photography Ltd. has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Mark D Hamilton Photography Ltd.. You consider that Mark D Hamilton Photography Ltd. is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Mark D Hamilton Photography 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 accounts.

.....

Alistair Brown Limited
Chartered Accountants
Moncrieff House
10 Moncrieff Street
Paisley
Renfrewshire
PA3 2BE
20 July 2016

Mark D Hamilton Photography Ltd.
(Registration number: SC489652)
Abbreviated Balance Sheet at 31 March 2016

	Note	31 March 2016 £
Fixed assets		
Intangible fixed assets		7,167
Tangible fixed assets		4,069
		11,236
Current assets		
Debtors		769
Cash at bank and in hand		8,482
		9,251
Creditors: Amounts falling due within one year		(20,361)
Net current liabilities		(11,110)
Net assets		126
Capital and reserves		
Called up share capital	3	10
Profit and loss account		116
Shareholders' funds		126

For the period ended 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 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 20 July 2016

.....
Mark Douglas Hamilton
Director

The notes on pages 3 to 4 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 April 2008).

Turnover

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

Goodwill

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

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

Asset class	Amortisation method and rate
Goodwill	20% on cost

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
Camera equipment	25% on cost

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
Additions	10,000	7,812	17,812
Disposals	-	(1,688)	(1,688)
At 31 March 2016	10,000	6,124	16,124
Depreciation			
Charge for the period	2,833	2,055	4,888
At 31 March 2016	2,833	2,055	4,888
Net book value			
At 31 March 2016	7,167	4,069	11,236

3 **Share capital**

Allotted, called up and fully paid shares

	31 March 2016	
	No.	**£**
Ordinary shares of £1 each	10	10

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.