COMPANY REGISTRATION NUMBER SC501554

Allan Rail Solutions Ltd

Unaudited Abbreviated Accounts

For the Period Ended

31 March 2016

THE A9 PARTNERSHIP LIMITED
Chartered Accountants
57-59 High Street
Dunblane
Perthshire
FK15 0EE

Allan Rail Solutions Ltd

Abbreviated Balance Sheet

31 March 2016

	Note	31 Mar 16 £
FIXED ASSETS	**2**	
Tangible assets		4,896
CURRENT ASSETS		
Debtors		1,000
Cash at bank and in hand		14,139
		15,139
CREDITORS: amounts falling due within one year		7,995
NET CURRENT ASSETS		7,144
TOTAL ASSETS LESS CURRENT LIABILITIES		12,040
PROVISIONS FOR LIABILITIES		979
		11,061
CAPITAL AND RESERVES		
Called up equity share capital	**4**	10
Profit and loss account		11,051
SHAREHOLDER'S FUNDS		11,061

For the period from 25 March 2015 to 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and

- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 31 August 2016 .

Mr D W Prescott Director

Company Registration Number: SC501554

Allan Rail Solutions Ltd

Notes to the Abbreviated Accounts

Period from 25 March 2015 to 31 March 2016

1. ACCOUNTING POLICIES

Basis of accounting

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

The turnover shown in the profit and loss account represents amounts invoiced during the period. Revenue from services is recognised when the services have been provided and the right to consideration has been earned.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings-25% reducing balance

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. FIXED ASSETS

	Tangible Assets £
COST	
Additions	6,528
At 31 March 2016	6,528
DEPRECIATION	
Charge for period	1,632
At 31 March 2016	1,632
NET BOOK VALUE	
At 31 March 2016	4,896
At 24 March 2015	–

3. RELATED PARTY TRANSACTIONS

The company was under the control of Mr Prescott throughout the current period. Mr Prescott is the managing director and majority shareholder. No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

4. SHARE CAPITAL

Authorised share capital:

	31 Mar 16 £
10 Ordinary shares of £ 1 each	10

4. SHARE CAPITAL ***(continued)***

Allotted and called up:

	No.	£
Ordinary shares of £ 1 each	10	10

10 £1 ordinary shares were issued at par.

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