**Registered Number SC509656**

# APS SCOTLAND LTD

## Abbreviated Accounts

## 30 June 2016

**APS SCOTLAND LTD** **Registered Number SC509656**

## Abbreviated Balance Sheet as at 30 June 2016

| | *Notes* | *2016* |
|---|---|---|
| | | £ |
| **Called up share capital not paid** | | - |
| **Fixed assets** | | |
| Intangible assets | | - |
| Tangible assets | 2 | 17,075 |
| Investments | | - |
| | | 17,075 |
| **Current assets** | | |
| Stocks | | - |
| Debtors | | 5,663 |
| Investments | | - |
| Cash at bank and in hand | | 1,148 |
| | | 6,811 |
| **Prepayments and accrued income** | | - |
| **Creditors: amounts falling due within one year** | | (16,165) |
| **Net current assets (liabilities)** | | (9,354) |
| **Total assets less current liabilities** | | 7,721 |
| **Creditors: amounts falling due after more than one year** | | (11,080) |
| **Provisions for liabilities** | | 0 |
| **Accruals and deferred income** | | 0 |
| **Total net assets (liabilities)** | | (3,359) |
| **Capital and reserves** | | |
| Called up share capital | 3 | 1 |
| Share premium account | | 0 |
| Revaluation reserve | | 0 |
| Other reserves | | 0 |
| Profit and loss account | | (3,360) |
| **Shareholders' funds** | | (3,359) |

- For the year ending 30 June 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 directors acknowledge their 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 Board on 27 April 2017

And signed on their behalf by:
**E SCHONWALDER, Director**

## Notes to the Abbreviated Accounts for the period ended 30 June 2016

### 1 Accounting Policies

**Basis of measurement and preparation of accounts**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover policy**

Turnover comprises the aggregate of the fair value of the sale of goods and services provided, net of value added tax, rebates and discounts. Turnover is recognised as follows:
Sale of goods are recognised when the company has delivered products to the customer, the customer has accepted the products and collectability of the related receivables is fairly assured.
Service revenues are recognised as those services are provided to customers.

**Tangible assets depreciation policy**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:
Plant and machinery - 20% reducing balance

**Other accounting policies**

Leasing and hire purchase commitments
Tangible fixed assets acquired under finance leases and hire purchase contracts are capitalised at the estimated fair value at the date of inception of each lease or contract. The total finance charges are allocated over the period of the lease in such a way as to give a reasonably constant charge on the outstanding liability.

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.
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.

Going concern
At 30 June 2016 the company had net liabilities of £3,359. The financial statements have been prepared on the going concern basis on the grounds that the company is now profitable and that the director has undertaken to continue to support the company and to ensure that all liabilities are met.

### 2 Tangible fixed assets

| | £ |
|---|---|
| **Cost** | |
| Additions | 20,457 |
| Disposals | 0 |
| Revaluations | 0 |

| | |
|---|---|
| Transfers | 0 |
| At 30 June 2016 | 20,457 |
| **Depreciation** | |
| Charge for the year | 3,382 |
| On disposals | 0 |
| At 30 June 2016 | 3,382 |
| **Net book values** | |
| At 30 June 2016 | 17,075 |

3 **Called Up Share Capital**

Allotted, called up and fully paid:

| | *2016* |
|---|---|
| | £ |
| 1 Ordinary shares of £1 each | 1 |

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