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ACCOUNTANCY SERVICES

Registered number  
SC107842

Aberdeen Technical Services Ltd

Report and Accounts

31 March 2015

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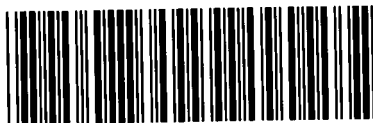
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MONDAY



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SCT 14/12/2015 #207  
COMPANIES HOUSE

**Aberdeen Technical Services Ltd**  
**Registered number: SC107842**  
**Directors' Report**

The directors present their report and accounts for the year ended 31 March 2015.

**Principal activities**

The company's principal activity during the year continued to be that of communications engineering.

**Directors**

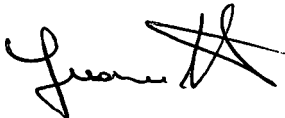
The following persons served as directors during the year:

Mr G S Porteous  
Mrs Y Porteous

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 2 December 2015 and signed on its behalf.

A handwritten signature in black ink, appearing to read 'Yvonne', followed by a large, stylized star-like flourish.

Yvonne Porteous  
Director

**Aberdeen Technical Services Ltd  
Accountants' Report**

**Accountants' report to the directors of  
Aberdeen Technical Services Ltd**

You consider that the company is exempt from an audit for the year ended 31 March 2015. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.



Jacqui Morris Accountancy Services  
Chartered Certified Accountants

25 Middleton Crescent  
Bridge of Don  
Aberdeen  
AB22 8HY

2 December 2015

**Aberdeen Technical Services Ltd**  
**Profit and Loss Account**  
**for the year ended 31 March 2015**

	<b>Notes</b>	<b>2015 £</b>	<b>2014 £</b>
<b>Turnover</b>		1,304,628	1,165,732
Cost of sales		(503,984)	(418,585)
<b>Gross profit</b>		<u>800,644</u>	<u>747,147</u>
Administrative expenses		(715,121)	(701,941)
<b>Operating profit</b>	2	<u>85,523</u>	<u>45,206</u>
Interest receivable		-	1
Interest payable	3	(9,628)	(10,984)
<b>Profit on ordinary activities before taxation</b>		<u>75,895</u>	<u>34,223</u>
Tax on profit on ordinary activities	4	7,242	(10,576)
<b>Profit for the financial year</b>		<u>83,137</u>	<u>23,647</u>

**Aberdeen Technical Services Ltd**  
**Balance Sheet**  
**as at 31 March 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	5	227,697	258,862
<b>Current assets</b>			
Stocks		182,274	184,311
Debtors	6	538,257	464,774
Cash at bank and in hand		120	1,596
		<u>720,651</u>	<u>650,681</u>
<b>Creditors: amounts falling due within one year</b>	7	(577,011)	(553,810)
<b>Net current assets</b>		<u>143,640</u>	<u>96,871</u>
<b>Total assets less current liabilities</b>		<u>371,337</u>	<u>355,733</u>
<b>Creditors: amounts falling due after more than one year</b>	8	(8,473)	(20,006)
<b>Net assets</b>		<u>362,864</u>	<u>335,727</u>
<b>Capital and reserves</b>			
Called up share capital	9	100	100
Revaluation reserve	10	110,000	110,000
Investment reserve	11	65,000	65,000
Profit and loss account	12	187,764	160,627
<b>Shareholders' funds</b>		<u>362,864</u>	<u>335,727</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Graham Porteous  
 Director

Approved by the board on 2 December 2015

**Aberdeen Technical Services Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2015**

**1 Accounting policies**

***Basis of preparation***

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**2 Operating profit**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	<u>31,165</u>	<u>29,630</u>

**Aberdeen Technical Services Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2015**

<b>3 Interest payable</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Interest payable	<u>9,628</u>	<u>10,984</u>

<b>4 Taxation</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
UK corporation tax	<u>(7,242)</u>	<u>10,576</u>

<b>5 Tangible fixed assets</b>	<b>Land and buildings</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2014	<u>208,333</u>	<u>44,258</u>	<u>166,672</u>	<u>419,263</u>
At 31 March 2015	<u>208,333</u>	<u>44,258</u>	<u>166,672</u>	<u>419,263</u>
<b>Depreciation</b>				
At 1 April 2014	<u>1,800</u>	<u>29,100</u>	<u>129,501</u>	<u>160,401</u>
Charge for the year	<u>-</u>	<u>6,984</u>	<u>24,181</u>	<u>31,165</u>
At 31 March 2015	<u>1,800</u>	<u>36,084</u>	<u>153,682</u>	<u>191,566</u>
<b>Net book value</b>				
At 31 March 2015	<u>206,533</u>	<u>8,174</u>	<u>12,990</u>	<u>227,697</u>
At 31 March 2014	<u>206,533</u>	<u>15,158</u>	<u>37,171</u>	<u>258,862</u>

<b>6 Debtors</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade debtors	532,237	458,747
Other debtors	<u>6,020</u>	<u>6,027</u>
	<u>538,257</u>	<u>464,774</u>

<b>7 Creditors: amounts falling due within one year</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	240,551	297,487
Obligations under finance lease and hire purchase contracts	18,726	19,155
Trade creditors	160,584	130,934
Corporation tax	7,703	10,576
Other taxes and social security costs	48,493	77,739
Other creditors	<u>100,954</u>	<u>17,919</u>
	<u>577,011</u>	<u>553,810</u>

**Aberdeen Technical Services Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2015**

<b>8 Creditors: amounts falling due after one year</b>			<b>2015</b>	<b>2014</b>
			£	£
Obligations under finance lease and hire purchase contracts			<u>8,473</u>	<u>20,006</u>
<b>9 Share capital</b>			<b>2015</b>	<b>2014</b>
	<b>Nominal value</b>	<b>2015 Number</b>	£	£
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>
<b>10 Revaluation reserve</b>			<b>2015</b>	
			£	
At 1 April 2014			110,000	
At 31 March 2015			<u>110,000</u>	
<b>11 Investment reserve</b>				
			£	
At 1 April 2014			65,000	
Arising on revaluation during the year			-	
At 31 March 2015			<u>65,000</u>	
<b>12 Profit and loss account</b>			<b>2015</b>	
			£	
At 1 April 2014			160,627	
Profit for the year			83,137	
Dividends			(56,000)	
At 31 March 2015			<u>187,764</u>	
<b>13 Dividends</b>			<b>2015</b>	<b>2014</b>
			£	£
Dividends for which the company became liable during the year:				
Dividends paid			<u>56,000</u>	<u>-</u>