

Registration number SC179010

BHP Scotland Limited

Abbreviated accounts

for the year ended 30 September 2016



BHP Scotland Limited

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BHP Scotland Limited

**Report to the Board of Directors on the preparation
of unaudited statutory accounts of BHP Scotland Limited
for the year ended 30 September 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of BHP Scotland Limited for the year ended 30 September 2016 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

This report is made solely to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of BHP Scotland Limited and state those matters that we have agreed to state to the company's Board of Directors, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BHP Scotland Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that BHP Scotland Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of BHP Scotland Limited. You consider that BHP Scotland Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of BHP Scotland Limited. 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.



McDonald Gordon & Co Ltd
Chartered Certified Accountants
29 York Place
Edinburgh
EH1 3HP

30 June 2017

BHP Scotland Limited

**Abbreviated balance sheet
as at 30 September 2016**

		2016		2015	
	Notes	£	£	£	£
Current assets					
Debtors		121,158		242,432	
Cash at bank and in hand		1,189		2,392	
		<u>122,347</u>		<u>244,824</u>	
Creditors: amounts falling due within one year		<u>(148,916)</u>		<u>(287,577)</u>	
Net current liabilities			<u>(26,569)</u>		<u>(42,753)</u>
Total assets less current liabilities			<u>(26,569)</u>		<u>(42,753)</u>
Deficiency of assets			<u>(26,569)</u>		<u>(42,753)</u>
Capital and reserves					
Called up share capital	3		20,000		2
Profit and loss account			<u>(46,569)</u>		<u>(42,755)</u>
Shareholders' funds			<u>(26,569)</u>		<u>(42,753)</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

BHP Scotland Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 30 September 2016**

For the year ended 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

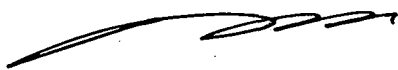
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on
by:

28/06/17

, and are signed on their behalf



**P Mackie
Director**

Registration number SC179010

The notes on pages 4 to 5 form an integral part of these financial statements.

BHP Scotland Limited

Notes to the abbreviated financial statements for the year ended 30 September 2016

1. Accounting policies

1.1. Accounting convention

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

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Long term contracts

Amounts recoverable on long term contracts, which are included in debtors are stated at the net sales value of the work done after provisions for contingencies and anticipated future losses on contracts, less amounts received as progress payments on account. Excess progress payments are included in creditors as payments received on account.

1.4. Going concern

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future.

The validity of this assumption depends on the bank and director's continuing support. If the company was unable to continue in operational existence for the foreseeable future, adjustment would need to be made to amend the balance sheet value of the assets to their recoverable amounts, to provide for further liabilities that may arise.

The director however considers that it is still appropriate to prepare accounts on a going concern basis.

2. Fixed assets

	Tangible fixed assets £
Cost	
At 1 October 2015	29,518
At 30 September 2016	29,518
Depreciation	
At 1 October 2015	29,518
At 30 September 2016	29,518

BHP Scotland Limited

**Notes to the abbreviated financial statements
for the year ended 30 September 2016**

..... continued

3. Share capital	2016	2015
	£	£
Allotted, called up and fully paid		
20,000 Ordinary shares of £1 each	<u>20,000</u>	<u>2</u>
Equity Shares		
20,000 Ordinary shares of £1 each	<u>20,000</u>	<u>2</u>
4. Transactions with directors		

Included in creditors is a loan to the company from P Mackie, director, of £6,211 (2015: £72,658).