

Company Registration No. SC312800 (Scotland)

**MORHAM & BROTCHE LIMITED**  
**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2016**

# MORHAM & BROTCHE LIMITED

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# MORHAM & BROTCHE LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2016

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Intangible assets	2		247,500		270,000
Tangible assets	2		32,836		40,116
			<u>280,336</u>		<u>310,116</u>
<b>Current assets</b>					
Debtors		218,657		223,528	
Cash at bank and in hand		9,371		3,023	
		<u>228,028</u>		<u>226,551</u>	
<b>Creditors: amounts falling due within one year</b>	3	(212,085)		(189,342)	
<b>Net current assets</b>			15,943		37,209
<b>Total assets less current liabilities</b>			<u>296,279</u>		<u>347,325</u>
<b>Creditors: amounts falling due after more than one year</b>	4	(180,000)		(210,444)	
			<u>116,279</u>		<u>136,881</u>
<b>Capital and reserves</b>					
Called up share capital	5		1,000		1,000
Profit and loss account			115,279		135,881
<b>Shareholders' funds</b>			<u>116,279</u>		<u>136,881</u>

For the financial year ended 31 July 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 financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 18 January 2017

Alan S Harper  
Director

Ewan B Slight  
Director

Company Registration No. SC312800

# MORHAM & BROTCHE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2016

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### 1 Accounting policies

#### 1.1 Accounting convention

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

The company made profits during the year and at the year end had a positive balance sheet. The directors consider that this will continue to be the case for the foreseeable future and on this basis the accounts have been prepared as a going concern.

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

Profit is recognised on contracts, if the final outcome can be assessed with reasonable certainty, by including in the profit and loss account turnover and related costs as contract activity progresses. Turnover is calculated as that proportion of total contract value which costs to date bear to total expected costs for that contract.

#### 1.4 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance
Motor vehicles	25% reducing balance

# MORHAM & BROTCHE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2016

### 2 Fixed assets

	Intangible assets	Tangible assets	Total
	assets		
	£	£	£
<b>Cost</b>			
At 1 August 2015	450,000	94,921	544,921
Additions	-	3,671	3,671
At 31 July 2016	450,000	98,592	548,592
<b>Depreciation</b>			
At 1 August 2015	180,000	54,805	234,805
Charge for the year	22,500	10,951	33,451
At 31 July 2016	202,500	65,756	268,256
<b>Net book value</b>			
At 31 July 2016	247,500	32,836	280,336
At 31 July 2015	270,000	40,116	310,116

### 3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £40,625 (2015 - £42,392).

### 4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £0 (2015 - £2,794).

### 5 Share capital

	2016	2015
	£	£
<b>Allotted, called up and fully paid</b>		
10,000 Ordinary of 10p each	1,000	1,000

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