

Abbreviated Unaudited Accounts

for the Year Ended 30 June 2014

for

Abrach Engineering Ltd.

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for the Year Ended 30 June 2014

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DIRECTORS:

Mr D L Hutchison
Mrs V L M Hutchison

SECRETARY:

Mrs V L M Hutchison

REGISTERED OFFICE:

193 Orchard Park Avenue
Thornliebank
Glasgow
G46 7DQ

REGISTERED NUMBER:

SC326308 (Scotland)

ACCOUNTANTS:

Yates & Co
Chartered Accountants
Registered Auditor
102 Manor Street
Falkirk
Central
FK1 1NU

Abbreviated Balance Sheet

30 June 2014

	Notes	30.6.14 £	£	30.6.13 £	£
FIXED ASSETS					
Tangible assets	2		278		-
CURRENT ASSETS					
Debtors	3	8,155		7,380	
Cash at bank		10,348		9,506	
		<u>18,503</u>		<u>16,886</u>	
CREDITORS					
Amounts falling due within one year		<u>18,557</u>		<u>16,325</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(54)</u>		<u>561</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>224</u>		<u>561</u>
CAPITAL AND RESERVES					
Called up share capital	4		3		3
Profit and loss account			<u>221</u>		<u>558</u>
SHAREHOLDERS' FUNDS			<u>224</u>		<u>561</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

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

The financial statements were approved by the Board of Directors on 17 March 2015 and were signed on its behalf by:

Mr D L Hutchison - Director

Notes to the Abbreviated Accounts
for the Year Ended 30 June 2014

1. **ACCOUNTING POLICIES**

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 July 2013	723
Additions	415
At 30 June 2014	1,138
DEPRECIATION	
At 1 July 2013	723
Charge for year	137
At 30 June 2014	860
NET BOOK VALUE	
At 30 June 2014	278
At 30 June 2013	-

3. **DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

The aggregate total of debtors falling due after more than one year is £ 65 (30.6.13 - £ 309)

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.14 £	30.6.13 £
3	Ordinary	£1	3	3

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 June 2014

5. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 June 2014 and 30 June 2013:

	30.6.14	30.6.13
	£	£
Mr D L Hutchison		
Balance outstanding at start of year	1,235	475
Amounts advanced	-	760
Amounts repaid	(975)	-
Balance outstanding at end of year	<u>260</u>	<u>1,235</u>

During the year, dividends of £45,855 (2013: £39,015) were received by the company directors'.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Abrach Engineering Ltd.

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Abrach Engineering Ltd. for the year ended 30 June 2014 which comprise the Profit and Loss Account, 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 firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of Abrach Engineering Ltd., as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Abrach Engineering Ltd. and state those matters that we have agreed to state to the Board of Directors of Abrach Engineering Ltd., as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Abrach Engineering Ltd. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Abrach Engineering Ltd.. You consider that Abrach Engineering Ltd. 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 financial statements of Abrach Engineering Ltd.. 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 financial statements.

Yates & Co
Chartered Accountants
Registered Auditor
102 Manor Street
Falkirk
Central
FK1 1NU

17 March 2015

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.