

Abbreviated Unaudited Accounts for the Year Ended 30 September 2013

for

Boyd Marine Services Ltd

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for the Year Ended 30 September 2013

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Boyd Marine Services Ltd

Company Information
for the Year Ended 30 September 2013

DIRECTOR: J D Boyd

REGISTERED OFFICE: McLay, McAlister & McGibbon LLP
145 St.Vincent Street
GLASGOW
G2 5JF

REGISTERED NUMBER: SC348422 (Scotland)

ACCOUNTANTS: McLay McAlister & McGibbon LLP
Chartered Accountants
145 St Vincent Street
Glasgow
G2 5JF

Abbreviated Balance Sheet
30 September 2013

	Notes	30.9.13 £	30.9.12 £
FIXED ASSETS			
Tangible assets	2	2,978	512
CURRENT ASSETS			
Debtors		10,709	11,155
Cash at bank and in hand		<u>7,462</u>	<u>3,346</u>
		18,171	14,501
CREDITORS			
Amounts falling due within one year		<u>(23,241)</u>	<u>(27,376)</u>
NET CURRENT LIABILITIES		<u>(5,070)</u>	<u>(12,875)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(2,092)</u>	<u>(12,363)</u>
CAPITAL AND RESERVES			
Called up share capital	3	1	1
Profit and loss account		<u>(2,093)</u>	<u>(12,364)</u>
SHAREHOLDERS' FUNDS		<u>(2,092)</u>	<u>(12,363)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 director on 30 June 2014 and were signed by:

J D Boyd - Director

Notes to the Abbreviated Accounts
for the Year Ended 30 September 2013

1. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis given the continuing support of the director.

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).

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.

Plant and machinery etc - 33% on cost

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 October 2012	2,378
Additions	3,800
At 30 September 2013	<u>6,178</u>
DEPRECIATION	
At 1 October 2012	1,866
Charge for year	1,334
At 30 September 2013	<u>3,200</u>
NET BOOK VALUE	
At 30 September 2013	<u>2,978</u>
At 30 September 2012	<u>512</u>

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.13 £	30.9.12 £
1	Ordinary Shares	£1.00	<u>1</u>	<u>1</u>

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