

Registration number SC504689

A & K Wilson (Scotland) Ltd

Abbreviated accounts

for the period ended 30 April 2016

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A & K Wilson (Scotland) Ltd

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A & K Wilson (Scotland) Ltd

**Report to the Board of Directors on the preparation of the unaudited
statutory accounts of A & K Wilson (Scotland) Ltd for the period ended 30 April 2016.**

The following reproduces the text of the report prepared for the purposes of section 477 of the Companies Act 2006 in respect of the company's annual financial statements, from which the abbreviated financial statements (set out on pages 2 to 5) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A & K Wilson (Scotland) Ltd for the period ended 30 April 2016 as set out on pages 3 to 10 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 company's Board of Directors in accordance with the terms of our engagement letter dated 11 June 2015. Our work has been undertaken solely to prepare for your approval the accounts of A & K Wilson (Scotland) Ltd and state those matters that we have agreed to state to the Board of Directors, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & K Wilson (Scotland) Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A & K Wilson (Scotland) Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of A & K Wilson (Scotland) Ltd. You consider that A & K Wilson (Scotland) 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 accounts of A & K Wilson (Scotland) 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 accounts.



**Barrie Scott & Co.
Chartered Accountants**

25th January 2017

**30 Mid Street
Bathgate
West Lothian
EH48 1PT**

A & K Wilson (Scotland) Ltd

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

		30/04/16	
	Notes	£	£
Fixed assets			
Tangible assets	2		14,188
Current assets			
Stocks		100	
Debtors		1,034	
Cash at bank and in hand		2,849	
		<u>3,983</u>	
Creditors: amounts falling due within one year		<u>(9,451)</u>	
Net current liabilities			<u>(5,468)</u>
Total assets less current liabilities			8,720
Provisions for liabilities			<u>(2,838)</u>
Net assets			<u>5,882</u>
Capital and reserves			
Called up share capital	3		100
Profit and loss account			<u>5,782</u>
Shareholders' funds			<u>5,882</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.

A & K Wilson (Scotland) Ltd

Abbreviated balance sheet (continued)

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

For the period ended 30 April 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 period 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 23/1/2017 , and are signed on their behalf by:



**Kirsteen Wilson
Director**

Registration number SC504689

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

A & K Wilson (Scotland) Ltd

**Notes to the abbreviated financial statements
for the period ended 30 April 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. Revenue recognition

Services are recognised as those services are provided to customers.

Revenue is recognised in the accounting period in which services are provided.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	3 Years straight line
Fixtures, fittings and equipment	-	20% reducing balance

1.4. Stock

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

1.5. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

A & K Wilson (Scotland) Ltd

**Notes to the abbreviated financial statements
for the period ended 30 April 2016**

..... continued

		Tangible fixed assets £
2. Fixed assets		
Cost		
Additions		17,878
At 30 April 2016		<u>17,878</u>
Depreciation		
Charge for period		3,690
At 30 April 2016		<u>3,690</u>
Net book value		
At 30 April 2016		<u><u>14,188</u></u>
3. Share capital		30/04/16 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each		<u>100</u>
Equity Shares		
100 Ordinary shares of £1 each		<u><u>100</u></u>