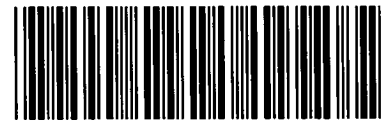


EURO COACH SERVICES LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 OCTOBER 2015

FRIDAY



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SCT

30/09/2016

#912

COMPANIES HOUSE

RITSONS
Chartered Accountants
Forbes House
36 Huntly Street
Inverness
IV3 5PR

EURO COACH SERVICES LIMITED

ABBREVIATED BALANCE SHEET

31 OCTOBER 2015

| | Note | 2015 £ | 2014 £ |
|---|----------|-----------|-----------|
| FIXED ASSETS | 2 | | |
| Tangible assets | | 88,530 | 88,593 |
| CURRENT ASSETS | | | |
| Debtors | | 40,551 | 35,737 |
| Cash at bank and in hand | | 620 | 22,955 |
| | | 41,171 | 58,692 |
| CREDITORS: Amounts falling due within one year | | 35,950 | 59,080 |
| NET CURRENT ASSETS/(LIABILITIES) | | 5,221 | (388) |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 93,751 | 88,205 |
| CAPITAL AND RESERVES | | | |
| Called up equity share capital | 4 | 20,000 | 20,000 |
| Profit and loss account | | 73,751 | 68,205 |
| SHAREHOLDERS' FUNDS | | 93,751 | 88,205 |

For the year ended 31 October 2015 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 applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 22/9/16, and are signed on their behalf by:



Mr A MacRae
Director

Company Registration Number: SC133208

The notes on pages 2 to 3 form part of these abbreviated accounts.

EURO COACH SERVICES LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 OCTOBER 2015

1. ACCOUNTING POLICIES

Basis of accounting

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).

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

| | | |
|-------------------|---|-----------------------|
| Plant & Equipment | - | 20% of net book value |
| Office Equipment | - | 25% of net book value |

Property is not subject to depreciation

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

| | Tangible Assets £ |
|--|----------------------------------|
| COST | |
| At 1 November 2014 and 31 October 2015 | 115,928 |
| DEPRECIATION | |
| At 1 November 2014 | 27,335 |
| Charge for year | 63 |
| At 31 October 2015 | 27,398 |
| NET BOOK VALUE | |
| At 31 October 2015 | 88,530 |
| At 31 October 2014 | 88,593 |

EURO COACH SERVICES LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 OCTOBER 2015

3. DIRECTORS' CURRENT ACCOUNTS

Movements on the directors accounts during the year were as follows:

| | Balance brought forward £ | Movement in year £ | Balance carried forward £ |
|-------------|------------------------------------|-----------------------------|------------------------------------|
| Mr A Macrae | (21,200) | (9,453) | (30,653) |
| MR D Macrae | — | (666) | (666) |
| | <u>(21,200)</u> | <u>(10,119)</u> | <u>(31,319)</u> |

4. SHARE CAPITAL

Authorised share capital:

| | 2015 £ | 2014 £ |
|------------------------------------|----------------|----------------|
| 100,000 Ordinary shares of £1 each | <u>100,000</u> | <u>100,000</u> |

Allotted, called up and fully paid:

| | 2015 | | 2014 | |
|----------------------------|---------------|---------------|---------------|---------------|
| | No. | £ | No. | £ |
| Ordinary shares of £1 each | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> |

EURO COACH SERVICES LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTORS OF EURO COACH SERVICES LIMITED

YEAR ENDED 31 OCTOBER 2015

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company on pages 1 to 3 from the accounting records and information and explanations supplied to us.

This report is made to the Company's Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the Company's Directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the balance sheet as at 31 October 2015 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

RITSONS
Chartered Accountants

Forbes House
36 Huntly Street
Inverness
IV3 5PR

22.9.16