

Registered Number SC239828

ADELPHI PLANT HIRE (SCOTLAND) LTD

Abbreviated Accounts

30 April 2016

Abbreviated Balance Sheet as at 30 April 2016

	Notes	2016	2015
		£	£
Fixed assets			
Tangible assets	2	72,898	86,572
		<u>72,898</u>	<u>86,572</u>
Current assets			
Debtors		126,564	109,937
Cash at bank and in hand		6,637	20,799
		<u>133,201</u>	<u>130,736</u>
Creditors: amounts falling due within one year		<u>(63,226)</u>	<u>(70,807)</u>
Net current assets (liabilities)		<u>69,975</u>	<u>59,929</u>
Total assets less current liabilities		<u>142,873</u>	<u>146,501</u>
Creditors: amounts falling due after more than one year		(8,697)	(20,699)
Provisions for liabilities		(14,580)	(17,314)
Total net assets (liabilities)		<u>119,596</u>	<u>108,488</u>
Capital and reserves			
Called up share capital	3	20	20
Profit and loss account		119,576	108,468
Shareholders' funds		<u>119,596</u>	<u>108,488</u>

- For the year ending 30 April 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 25 January 2017

And signed on their behalf by:

J DAVIE, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

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

Turnover policy

Turnover - represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible assets depreciation policy

Depreciation - has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant & Machinery - 10% straight line

Motor Vehicles - 10% straight line

Other accounting policies

Deferred taxation - Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments - Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

	£
Cost	
At 1 May 2015	191,991
Additions	21,442
Disposals	(27,683)
Revaluations	-

Transfers	-
At 30 April 2016	<u>185,750</u>
Depreciation	
At 1 May 2015	105,419
Charge for the year	13,369
On disposals	<u>(5,936)</u>
At 30 April 2016	<u>112,852</u>
Net book values	
At 30 April 2016	<u>72,898</u>
At 30 April 2015	<u>86,572</u>

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	£	£
20 Ordinary shares of £1 each	20	20

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