

Registered number
SC239828

Adelphi Plant Hire (Scotland) Limited

Filleted Accounts

30 April 2019

Adelphi Plant Hire (Scotland) Limited
Company Information

Directors

Accountants

John Kerr & Company CA
32a Hamilton Street
Saltcoats
North Ayrshire
KA21 5DS

Registered office

Unit 1
Imex Business Park
Lugar
Ayrshire

Registered number

SC239828

Adelphi Plant Hire (Scotland) Limited

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number: SC239828

Directors' Report

The directors present their report and accounts for the year ended 30 April 2019.

Principal activities

The company's principal activity during the year continued to be ...

Directors

The following persons served as directors during the year:

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 10 July 2019 and signed on its behalf.

S Abercrombie

Director

Adelphi Plant Hire (Scotland) Limited
Accountants' Report

Accountants' report to the directors of
Adelphi Plant Hire (Scotland) Limited

You consider that the company is exempt from an audit for the year ended 30 April 2019. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

John Kerr & Company CA
Chartered Accountants

32a Hamilton Street
Saltcoats
North Ayrshire
KA21 5DS

10 July 2019

Adelphi Plant Hire (Scotland) Limited**Registered number:** SC239828**Balance Sheet****as at 30 April 2019**

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	2	84,715	64,451
Current assets			
Debtors	3	164,693	161,423
Cash at bank and in hand		13,772	6,105
		<u>178,465</u>	<u>167,528</u>
Creditors: amounts falling due within one year	4	(109,999)	(115,836)
Net current assets		<u>68,466</u>	<u>51,692</u>
Total assets less current liabilities		<u>153,181</u>	<u>116,143</u>
Provisions for liabilities		(16,096)	(12,246)
Net assets		<u>137,085</u>	<u>103,897</u>
Capital and reserves			
Share premium		-	-
Revaluation reserve	5	24,098	-
Profit and loss account		112,967	103,877
Shareholders' funds		<u>137,085</u>	<u>103,897</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

J Davie

Director

Approved by the board on 10 July 2019

Adelphi Plant Hire (Scotland) Limited

Notes to the Accounts

for the year ended 30 April 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 10 years
Motor Vehicles	over 10 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal

of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 May 2018	113,808	84,362	198,170
At 30 April 2019	<u>113,808</u>	<u>84,362</u>	<u>198,170</u>
Depreciation			
At 1 May 2018	107,508	26,211	133,719
Charge for the year	1,050	8,436	9,486
On revaluation	(23,550)	(6,200)	(29,750)
At 30 April 2019	<u>85,008</u>	<u>28,447</u>	<u>113,455</u>
Net book value			
At 30 April 2019	<u>28,800</u>	<u>55,915</u>	<u>84,715</u>
At 30 April 2018	6,300	58,151	64,451

3 Debtors

	2019	2018
	£	£
Trade debtors	39,500	39,600
Other debtors	125,193	121,823
	<u>164,693</u>	<u>161,423</u>

4 Creditors: amounts falling due within one year

	2019	2018
	£	£
Obligations under finance lease and hire purchase contracts	-	2,899
Trade creditors	27,720	27,720
Taxation and social security costs	5,138	1,722
Other creditors	77,141	83,495
	<u>109,999</u>	<u>115,836</u>

5 Revaluation reserve	2019	2018
	£	£
Gain on revaluation of land and buildings	29,750	-
Deferred taxation arising on the revaluation of land and buildings	(5,652)	-
At 30 April 2019	<u>24,098</u>	<u>-</u>

6 Loans to directors

Description and conditions	B/fwd	Paid	Repaid	C/fwd
	£	£	£	£
S Abercrombie [Loan 1]	27,320	1,580	-	28,900
J Davie [Loan 1]	87,367	1,580	-	88,947
	<u>114,687</u>	<u>3,160</u>	<u>-</u>	<u>117,847</u>

7 Related party transactions

During the year the company received plant hire income of £33,000 from Adelphi Engineering & Construction Limited a company registered in Scotland and having common directors.

8 Other information

Adelphi Plant Hire (Scotland) Limited is a private company limited by shares and incorporated in Scotland. Its registered office is:

Unit 1

Imex Business Park

Lugar

Ayrshire

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.