

Abbreviated Unaudited Accounts
for the Year Ended 30 September 2014
for
Polaris Diagnostics & Engineering Ltd.

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for the Year Ended 30 September 2014**

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Polaris Diagnostics & Engineering Ltd.

**Company Information
for the Year Ended 30 September 2014**

DIRECTOR: J B B Hunter

REGISTERED OFFICE: 6 Tain Terrace
West Craigs
High Blantyre
Lanarkshire
G72 0GD

REGISTERED NUMBER: SC371822 (Scotland)

ACCOUNTANTS: Messrs. Henderson & Company
Chartered Accountants
73 Union Street
Greenock
PA16 8BG

Abbreviated Balance Sheet
30 September 2014

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Tangible assets	2		20,768		14,370
CURRENT ASSETS					
Debtors		43,673		57,071	
Cash at bank		<u>72,415</u>		<u>32,850</u>	
		116,088		89,921	
CREDITORS					
Amounts falling due within one year		<u>29,204</u>		<u>27,143</u>	
NET CURRENT ASSETS			<u>86,884</u>		<u>62,778</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			107,652		77,148
PROVISIONS FOR LIABILITIES			<u>4,154</u>		<u>2,874</u>
NET ASSETS			<u>103,498</u>		<u>74,274</u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>103,497</u>		<u>74,273</u>
SHAREHOLDERS' FUNDS			<u>103,498</u>		<u>74,274</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2014 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Abbreviated Balance Sheet - continued
30 September 2014

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 29 June 2015 and were signed by:

J B B Hunter - Director

**Notes to the Abbreviated Accounts
for the Year Ended 30 September 2014**

1. ACCOUNTING POLICIES

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 the value of work done during the year, exclusive of 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 - 20% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2013	20,913
Additions	13,224
At 30 September 2014	<u>34,137</u>
DEPRECIATION	
At 1 October 2013	6,543
Charge for year	6,826
At 30 September 2014	<u>13,369</u>
NET BOOK VALUE	
At 30 September 2014	<u>20,768</u>
At 30 September 2013	<u>14,370</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

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.