

**Registered Number SC471150**

**SOMNER MACDONALD EDINBURGH LIMITED**

**Abbreviated Accounts**

**31 March 2016**

## Abbreviated Balance Sheet as at 31 March 2016

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Intangible assets	2	80,000	90,000
Tangible assets	3	8,669	10,200
		<u>88,669</u>	<u>100,200</u>
<b>Current assets</b>			
Debtors		23,744	24,521
Cash at bank and in hand		13,451	13,253
		<u>37,195</u>	<u>37,774</u>
<b>Creditors: amounts falling due within one year</b>		<u>(61,385)</u>	<u>(103,212)</u>
<b>Net current assets (liabilities)</b>		<u>(24,190)</u>	<u>(65,438)</u>
<b>Total assets less current liabilities</b>		<u>64,479</u>	<u>34,762</u>
<b>Total net assets (liabilities)</b>		<u>64,479</u>	<u>34,762</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		64,379	34,662
<b>Shareholders' funds</b>		<u>64,479</u>	<u>34,762</u>

- For the year ending 31 March 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 13 October 2016

And signed on their behalf by:

**N Somner, Director**

## Notes to the Abbreviated Accounts for the period ended 31 March 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 January 2015.

**Turnover policy**

Turnover represents net invoiced sales of services, excluding value added tax.

**Tangible assets depreciation policy**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Plant and Machinery etc - 25% on cost and 25% on reducing balance

**Intangible assets amortisation policy**

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of ten years.

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 April 2015	100,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>100,000</u>
<b>Amortisation</b>	
At 1 April 2015	10,000
Charge for the year	10,000
On disposals	-
At 31 March 2016	<u>20,000</u>
<b>Net book values</b>	
At 31 March 2016	<u>80,000</u>
At 31 March 2015	<u>90,000</u>

## 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 April 2015	13,600
Additions	2,069

Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>15,669</u>
<b>Depreciation</b>	
At 1 April 2015	3,400
Charge for the year	3,600
On disposals	-
At 31 March 2016	<u>7,000</u>
<b>Net book values</b>	
At 31 March 2016	<u>8,669</u>
At 31 March 2015	<u>10,200</u>

#### 4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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