

Abbreviated Unaudited Accounts for the Year Ended 30 April 2016

for

R Stirling Hydraulics & Engineering Ltd

Contents of the Abbreviated Accounts  
for the Year Ended 30 April 2016

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

**DIRECTOR:** R J Stirling

**SECRETARY:** Ms J M Stirling

**REGISTERED OFFICE:** Greenfield  
Cuminestown  
TURRIFF  
Aberdeenshire  
AB53 5YQ

**REGISTERED NUMBER:** SC320505 (Scotland)

**ACCOUNTANTS:** Add Accountancy Limited  
6 Market Square  
OLDMELDRUM  
Aberdeenshire  
AB51 0AA

Abbreviated Balance Sheet  
30 April 2016

	Notes	30.4.16 £	£	30.4.15 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		12,518		12,629
<b>CURRENT ASSETS</b>					
Stocks		1,626		5,777	
Debtors		5,569		8,177	
Cash at bank		<u>47,387</u>		<u>16,316</u>	
		54,582		30,270	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>27,737</u>		<u>10,828</u>	
<b>NET CURRENT ASSETS</b>			<u>26,845</u>		<u>19,442</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>39,363</u>		<u>32,071</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		1		1
Profit and loss account			<u>39,362</u>		<u>32,070</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>39,363</u>		<u>32,071</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2016 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.

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 5 January 2017 and were signed by:

R J Stirling - Director

Notes to the Abbreviated Accounts  
for the Year Ended 30 April 2016

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 January 2015).

**Turnover**

Turnover represents net invoiced sales of services, excluding 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	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

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

2. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 May 2015	36,783
Additions	4,061
At 30 April 2016	<u>40,844</u>
<b>DEPRECIATION</b>	
At 1 May 2015	24,154
Charge for year	4,172
At 30 April 2016	<u>28,326</u>
<b>NET BOOK VALUE</b>	
At 30 April 2016	<u>12,518</u>
At 30 April 2015	<u>12,629</u>

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value: £1	30.4.16 £	30.4.15 £
1	Ordinary		<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.