

Registered Number SC459432

BIG PUSH CAPITAL LIMITED

Abbreviated Accounts

30 September 2016

Abbreviated Balance Sheet as at 30 September 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	90,000	90,000
		<u>90,000</u>	<u>90,000</u>
Current assets			
Debtors		825	825
Cash at bank and in hand		8,845	6,964
		<u>9,670</u>	<u>7,789</u>
Creditors: amounts falling due within one year	3	(10,609)	(10,113)
Net current assets (liabilities)		<u>(939)</u>	<u>(2,324)</u>
Total assets less current liabilities		<u>89,061</u>	<u>87,676</u>
Creditors: amounts falling due after more than one year	3	(31,178)	(33,081)
Total net assets (liabilities)		<u>57,883</u>	<u>54,595</u>
Capital and reserves			
Called up share capital	4	100	100
Revaluation reserve		30,892	30,892
Profit and loss account		26,891	23,603
Shareholders' funds		<u>57,883</u>	<u>54,595</u>

- For the year ending 30 September 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 5 May 2017

And signed on their behalf by:

A S MacKinnon, Director

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain fixed assets, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover policy

The turnover shown in the profit and loss account represents amounts invoiced during the year.

Tangible assets depreciation policy

All fixed assets are initially recorded at cost.

Investment properties

Investment properties are shown at their open market value. The surplus or deficit arising from the annual revaluation is transferred to the investment revaluation reserve unless a deficit, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This is in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) which, unlike the Companies Act 2006, does not require depreciation of investment properties. Investment properties are held for their investment potential and not for use by the company and so their current value is of prime importance. The departure from the provisions of the Act is required in order to give a true and fair view.

Other accounting policies

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2 Tangible fixed assets

£

Cost

At 1 October 2015	90,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2016	<u>90,000</u>
Depreciation	
At 1 October 2015	-
Charge for the year	-
On disposals	-
At 30 September 2016	<u>-</u>
Net book values	
At 30 September 2016	<u>90,000</u>
At 30 September 2015	<u>90,000</u>

3 Creditors

	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
Secured Debts	31,178	33,081

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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