

REGISTERED NUMBER: SC511189 (Scotland)

Unaudited Financial Statements
for the Year Ended 31 July 2018
for
Energy Survey & Design Limited

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for the Year Ended 31 July 2018**

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Energy Survey & Design Limited

**Company Information
for the Year Ended 31 July 2018**

DIRECTOR: Mr C J Duffton

REGISTERED OFFICE: 63 Ashwood Road
Bridge of Don
Aberdeen
AB22 8QX

REGISTERED NUMBER: SC511189 (Scotland)

ACCOUNTANTS: SBP
Accountants
42 Queens Road
Aberdeen
AB15 4YE

Balance Sheet
31 July 2018

	Notes	31.7.18 £	£	31.7.17 £	£
FIXED ASSETS					
Tangible assets	4		3,572		4,205
Investments	5		<u>8,840</u>		<u>-</u>
			12,412		4,205
CURRENT ASSETS					
Debtors	6	10,613		8,857	
Cash at bank		<u>15,566</u>		<u>42,148</u>	
		26,179		51,005	
CREDITORS					
Amounts falling due within one year	7	<u>23,980</u>		<u>20,653</u>	
NET CURRENT ASSETS			2,199		30,352
TOTAL ASSETS LESS CURRENT LIABILITIES			14,611		34,557
PROVISIONS FOR LIABILITIES			679		-
NET ASSETS			13,932		34,557
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>13,931</u>		<u>34,556</u>
			13,932		34,557

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2018 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 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

Balance Sheet - continued
31 July 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 29 April 2019 and were signed by:

Mr C J Duffton - Director

**Notes to the Financial Statements
for the Year Ended 31 July 2018**

1. STATUTORY INFORMATION

Energy Survey & Design Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2017 - 1).

Notes to the Financial Statements - continued
for the Year Ended 31 July 2018

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 August 2017	3,844	484	4,328
Additions	346	-	346
At 31 July 2018	<u>4,190</u>	<u>484</u>	<u>4,674</u>
DEPRECIATION			
At 1 August 2017	94	29	123
Charge for year	819	160	979
At 31 July 2018	<u>913</u>	<u>189</u>	<u>1,102</u>
NET BOOK VALUE			
At 31 July 2018	<u>3,277</u>	<u>295</u>	<u>3,572</u>
At 31 July 2017	<u>3,750</u>	<u>455</u>	<u>4,205</u>

5. **FIXED ASSET INVESTMENTS**

	Other investments £
COST	
Additions	8,840
At 31 July 2018	<u>8,840</u>
NET BOOK VALUE	
At 31 July 2018	<u>8,840</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.18 £	31.7.17 £
Trade debtors	3,840	7,680
Other debtors	6,773	1,177
	<u>10,613</u>	<u>8,857</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.18 £	31.7.17 £
Trade creditors	16,910	-
Taxation and social security	3,290	15,738
Other creditors	3,780	4,915
	<u>23,980</u>	<u>20,653</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2018

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 July 2018 and 31 July 2017:

	31.7.18 £	31.7.17 £
Mr C J Duffton		
Balance outstanding at start of year	(43)	-
Amounts advanced	340	2,244
Amounts repaid	(1,359)	(2,287)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(1,062)</u>	<u>(43)</u>

9. **RELATED PARTY DISCLOSURES**

During the year, total dividends of £33,124 (2017 - £45,750) were paid to the director .

Mountwest 151 Limited
(Connected company)

During the year management charges of £46,000 (2017 - £Nil) were charged by Mountwest 151 Limited to Energy Survey & Design Limited. As at the balance sheet date, there was an amount due to Mountwest 151 Limited of £16,910 (2017 - £789 due from Mountwest 151 Limited).

The director, Mr C J Duffton, is a director of Mountwest 151 Limited and holds 100% of the issued share capital in the company.

10. **ULTIMATE CONTROLLING PARTY**

The controlling party is Mr C J Duffton.

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.