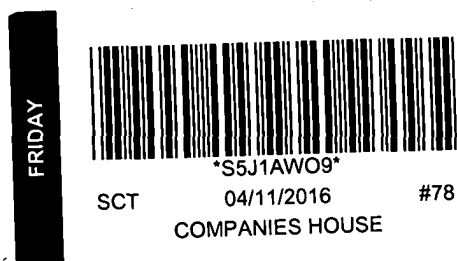


COMPANY REGISTRATION NUMBER SC286899

IAIN GORDON ENGINEERING LTD
UNAUDITED ABBREVIATED ACCOUNTS
31 JULY 2016



GARDNER & PARTNERS

Chartered Accountants
19 Commerce Street
Insch
Aberdeenshire
AB52 6HX

IAIN GORDON ENGINEERING LTD

ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2016

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IAIN GORDON ENGINEERING LTD

REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF IAIN GORDON ENGINEERING LTD

YEAR ENDED 31 JULY 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Iain Gordon Engineering Ltd for the year ended 31 July 2016 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at www.icas.org.uk/accountspreparationguidance.

This report is made solely to the director of Iain Gordon Engineering Ltd in accordance with the terms of our engagement letter dated 27 March 2014. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Iain Gordon Engineering Ltd and state those matters that we have agreed to state to him in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Iain Gordon Engineering Ltd and its director for our work or for this report.

It is your duty to ensure that Iain Gordon Engineering Ltd has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Iain Gordon Engineering Ltd. You consider that Iain Gordon Engineering Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Iain Gordon Engineering Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abbreviated accounts.

19 Commerce Street
Insch
Aberdeenshire
AB52 6HX

13 September 2016



GARDNER & PARTNERS
Chartered Accountants

IAIN GORDON ENGINEERING LTD

ABBREVIATED BALANCE SHEET

31 JULY 2016

	Note	2016 £	2015 £
FIXED ASSETS	2		
Tangible assets		<u>83</u>	<u>83</u>
CURRENT ASSETS			
Cash at bank and in hand		577	577
CREDITORS: Amounts falling due within one year		<u>5,231</u>	<u>5,231</u>
NET CURRENT LIABILITIES		<u>(4,654)</u>	<u>(4,654)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(4,571)</u>	<u>(4,571)</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	200	200
Profit and loss account		<u>(4,771)</u>	<u>(4,771)</u>
DEFICIT		<u>(4,571)</u>	<u>(4,571)</u>

For the year ended 31 July 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 13 September 2016.

Mr I C Gordon



Company Registration Number: SC286899

The notes on pages 3 to 4 form part of these abbreviated accounts.

YEAR ENDED 31 JULY 2016

Basis of accounting

The company has a deficiency of assets at the balance sheet date. The director has confirmed that he will continue to support the company financially.

The turnover shown in the profit and loss account is the value of work done during the period, exclusive of value added tax.

All fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 30% reducing balance

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

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.

IAIN GORDON ENGINEERING LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 JULY 2016

1. ACCOUNTING POLICIES *(continued)*

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 August 2015 and 31 July 2016	<u><u>529</u></u>
DEPRECIATION	
At 1 August 2015	<u><u>446</u></u>
At 31 July 2016	<u><u>446</u></u>
NET BOOK VALUE	
At 31 July 2016	<u><u>83</u></u>
At 31 July 2015	<u><u>83</u></u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No	£	No	£
Ordinary shares of £1 each	<u><u>200</u></u>	<u><u>200</u></u>	<u><u>200</u></u>	<u><u>200</u></u>