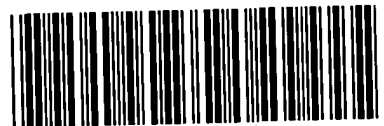


REGISTERED NUMBER: SC359827 (Scotland)

Unaudited Financial Statements
for the Year Ended 31 March 2017
for
St. Enoch Group Limited

THURSDAY



SCT 21/12/2017 #23
COMPANIES HOUSE

St. Enoch Group Limited (Registered number: SC359827)

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for the Year Ended 31 March 2017**

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St. Enoch Group Limited

**Company Information
for the Year Ended 31 March 2017**

DIRECTORS:

G W Henry, C.A.
J S Henry MA DIP, C.G, FCIPD
W J Brogan

REGISTERED OFFICE:

22 Kilmardinny Avenue
Bearsden
Glasgow
G61 3NS

REGISTERED NUMBER:

SC359827 (Scotland)

ACCOUNTANTS:

Campbell Dallas Limited
Accountants
Titanium 1
King's Inch Place
Renfrew
PA4 8WF

St. Enoch Group Limited (Registered number: SC359827)

Balance Sheet
31 March 2017

	Notes	2017 £	2016 £
FIXED ASSETS			
Tangible assets	5	27,587	35,043
CURRENT ASSETS			
Stocks	6	18,532	18,025
Debtors	7	42,325	56,926
Cash at bank and in hand		7,292	5,515
		<u>68,149</u>	<u>80,466</u>
CREDITORS			
Amounts falling due within one year	8	<u>138,140</u>	<u>139,182</u>
NET CURRENT LIABILITIES		<u>(69,991)</u>	<u>(58,716)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(42,404)</u>	<u>(23,673)</u>
CREDITORS			
Amounts falling due after more than one year	9	<u>15,381</u>	<u>18,463</u>
NET LIABILITIES		<u><u>(57,785)</u></u>	<u><u>(42,136)</u></u>
CAPITAL AND RESERVES			
Called up share capital	11	101	101
Retained earnings		<u>(57,886)</u>	<u>(42,237)</u>
SHAREHOLDERS' FUNDS		<u><u>(57,785)</u></u>	<u><u>(42,136)</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

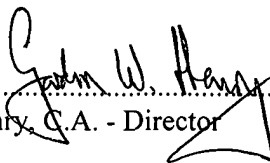
The notes form part of these financial statements

Balance Sheet - continued
31 March 2017

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 Board of Directors on20-12-17..... and were signed on its behalf by:


.....
G W Henry, C.A. - Director

**Notes to the Financial Statements
for the Year Ended 31 March 2017**

1. STATUTORY INFORMATION

St. Enoch Group 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.

The presentation currency of the financial statements is the pound sterling (£).

Monetary amounts in these financial statements are rounded to the nearest £.

2. STATEMENT OF COMPLIANCE

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

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

The company has transitioned to FRS 102 from previously extant UK GAAP as at 01 October 2014. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

Turnover

Turnover represents net invoiced value of rents and costs rechargeable.

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	- 10% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2017**

3. ACCOUNTING POLICIES - continued

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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2016	13,713	25,659	1,749	41,121
Additions	-	-	1,023	1,023
	<u>13,713</u>	<u>25,659</u>	<u>2,772</u>	<u>42,144</u>
At 31 March 2017	13,713	25,659	2,772	42,144
DEPRECIATION				
At 1 April 2016	2,057	3,207	814	6,078
Charge for year	1,371	6,415	693	8,479
	<u>3,428</u>	<u>9,622</u>	<u>1,507</u>	<u>14,557</u>
At 31 March 2017	3,428	9,622	1,507	14,557
NET BOOK VALUE				
At 31 March 2017	<u>10,285</u>	<u>16,037</u>	<u>1,265</u>	<u>27,587</u>
At 31 March 2016	<u>11,656</u>	<u>22,452</u>	<u>935</u>	<u>35,043</u>

6. STOCKS

	2017 £	2016 £
Stocks	<u>18,532</u>	<u>18,025</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	26,402	26,402
VAT	-	524
Prepayments and accrued income	15,923	30,000
	<u>42,325</u>	<u>56,926</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Hire purchase contracts	3,082	3,082
Trade creditors	6,716	5,870
VAT	495	-
Other creditors	123,854	127,980
Directors' current accounts	1,313	-
Accrued expenses	2,680	2,250
	<u>138,140</u>	<u>139,182</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

9. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2017	2016
	£	£
Hire purchase contracts	<u>15,381</u>	<u>18,463</u>

10. **SECURED DEBTS**

The following secured debts are included within creditors:

	2017	2016
	£	£
Hire purchase contracts	<u>18,463</u>	<u>21,545</u>

The hire purchase creditor is secured against the asset to which it relates.

11. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017	2016
			£	£
101	Ordinary	£1	<u>101</u>	<u>101</u>

12. **RELATED PARTY DISCLOSURES**

Other related parties under common control:

	2017	2016
	£	£
Amounts due to related parties	129,862	132,675
Amounts due from related parties	36,400	56,400
Management Services provided to related parties	<u>10,000</u>	<u>30,000</u>

The above loans are unsecured, interest free and have no fixed terms of repayment.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2017**

13. FIRST YEAR ADOPTION

For all periods up to and including the period ended 31 March 2016 the company prepared its financial statements in accordance with the previously extant United Kingdom Generally Accepted Accounting Practice. (UK GAAP). These financial statements, for the the year ended 31 March 2017, are the first year the company has prepared in accordance with FRS 102.

In preparing these financial statements, the company started from an opening balance sheet at the company's date of transition to FRS 102, and made those changes in accounting policies and other restatements required for the first-time adoption to FRS 102. There has been no material impact to the company's financial position, results or cashflows as a result of restating its financial statements.