

Abbreviated Unaudited Accounts for the Year Ended 31 August 2016

for

Brighter Morn Enterprises Limited

Brighter Morn Enterprises Limited (Registered number: SC430908)

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for the Year Ended 31 August 2016

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Brighter Morn Enterprises Limited

Company Information
for the Year Ended 31 August 2016

DIRECTOR: J P Duncan

REGISTERED OFFICE: Indalea
Gott
Shetland
ZE2 9SE

REGISTERED NUMBER: SC430908 (Scotland)

ACCOUNTANTS: Bon Accord Accountancy Limited
2 North Ness Business Park
Lerwick
Shetland
ZE1 0LZ

Brighter Morn Enterprises Limited (Registered number: SC430908)Abbreviated Balance Sheet
31 August 2016

	Notes	31.8.16 £	£	31.8.15 £	£
FIXED ASSETS					
Tangible assets	2		3,601,507		3,609,953
CURRENT ASSETS					
Debtors		-		21,650	
Cash at bank		<u>105,792</u>		<u>133,677</u>	
		105,792		155,327	
CREDITORS					
Amounts falling due within one year		<u>25,736</u>		<u>39,274</u>	
NET CURRENT ASSETS			<u>80,056</u>		<u>116,053</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			3,681,563		3,726,006
CREDITORS					
Amounts falling due after more than one year	3		3,421,693		3,510,895
NET ASSETS			<u>259,870</u>		<u>215,111</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>259,770</u>		<u>215,011</u>
SHAREHOLDERS' FUNDS			<u>259,870</u>		<u>215,111</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and
- (a) 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
 - (b) 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 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 30 January 2017 and were signed by:

J P Duncan - Director

The notes form part of these abbreviated accounts

Brighter Morn Enterprises Limited (Registered number: SC430908)

Notes to the Abbreviated Accounts
for the Year Ended 31 August 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).

Tangible fixed assets

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

Land and buildings - in accordance with the property
Plant and machinery etc - 33% on reducing balance and 20% on cost

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 £
COST	
At 1 September 2015 and 31 August 2016	<u>3,661,066</u>
DEPRECIATION	
At 1 September 2015	51,113
Charge for year	<u>8,446</u>
At 31 August 2016	<u>59,559</u>
NET BOOK VALUE	
At 31 August 2016	<u>3,601,507</u>
At 31 August 2015	<u>3,609,953</u>

3. **CREDITORS**

Creditors include an amount of £ 1,100,000 (31.8.15 - £ 1,100,000) for which security has been given.

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.8.16 £	31.8.15 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

