

Registrar

**A & C FISHER LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**

**Company Registration Number SC038649**

**RSM Tenon Limited**  
Accountants & Business Advisers  
Unit 3 Gateway Business Park  
Beancross Road  
Grangemouth  
FK3 8WX

FRIDAY



SCT

\*S2CX1X3D\*

19/07/2013

COMPANIES HOUSE

#546

**A & C FISHER LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2013**

---

<b>CONTENTS</b>	<b>PAGES</b>
Abbreviated balance sheet	<b>1 to 2</b>
Notes to the abbreviated accounts	<b>3 to 4</b>

---

**A & C FISHER LIMITED**  
Registered Number SC038649

**ABBREVIATED BALANCE SHEET**

**31 MARCH 2013**

	Note	2013 £	£	2012 £	£
<b>Fixed assets</b>	2				
Tangible assets			781		1,252
<b>Current assets</b>					
Stocks		1,862		1,613	
Debtors		614		660	
Cash at bank and in hand		24,192		36,027	
		<u>26,668</u>		<u>38,300</u>	
<b>Creditors: Amounts falling due within one year</b>		<u>(13,891)</u>		<u>(24,454)</u>	
<b>Net current assets</b>			12,777		13,846
<b>Total assets less current liabilities</b>			<u>13,558</u>		<u>15,098</u>
<b>Provisions for liabilities</b>			(156)		(250)
			<u>13,402</u>		<u>14,848</u>
<b>Capital and reserves</b>					
Called-up share capital	4		2,000		2,000
Profit and loss account			11,402		12,848
<b>Shareholders' funds</b>			<u>13,402</u>		<u>14,848</u>

The Balance sheet continues on the following page.  
The notes on pages 3 to 4 form part of these abbreviated accounts.

**A & C FISHER LIMITED**  
*Registered Number SC038649*

**ABBREVIATED BALANCE SHEET** *(continued)*

**31 MARCH 2013**

---

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 20 June 2013, and are signed on their behalf by:

Norman Fisher  
Director



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

---

**A & C FISHER LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2013**

---

**1. Accounting policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Cash flow statement**

The company has adopted the Financial Reporting Standard for Smaller Entities (2008) and is consequently exempt from the requirement to include a cash flow statement in the financial statements.

**Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year whilst trading as bakers. The turnover is recognised at the point of sale.

**Fixed assets**

All fixed assets are initially recorded at cost. Cost represents purchase price together with any incidental costs of acquisition.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Plant & Machinery                      -    25% Straight Line

**Stocks**

Stocks are stated at the lower of cost and net realisable value.

**Pension costs**

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.

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more or a right to pay less tax in the future have occurred by the balance sheet date with certain limited exceptions.

Deferred tax is calculated on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**A & C FISHER LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2013**

**2. Fixed assets**

	<b>Tangible Assets £</b>
<b>Cost</b>	
At 1 April 2012 and 31 March 2013	6,117
<b>Depreciation</b>	
At 1 April 2012	4,865
Charge for year	471
At 31 March 2013	5,336
<b>Net book value</b>	
At 31 March 2013	781
At 31 March 2012	1,252

**3. Related party transactions**

No transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities.

**4. Share capital**

**Allotted, called up and fully paid:**

	<b>2013</b>		<b>2012</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
2,000 Ordinary shares of £1 each	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>