

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**

**FOR**

**A.BLACK (BENDERLOCH) LIMITED**

**CONTENTS OF THE ABBREVIATED ACCOUNTS**  
**For The Year Ended 31 December 2015**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>

**A.BLACK (BENDERLOCH) LIMITED**

**COMPANY INFORMATION**  
**For The Year Ended 31 December 2015**

**DIRECTORS:**

D G Munro  
Mrs C Munro  
A D Munro

**SECRETARY:**

Mrs C Munro

**REGISTERED OFFICE:**

Tarnurich  
Barcaldine  
Oban  
Argyll  
PA37 1SE

**REGISTERED NUMBER:**

SC041432 (Scotland)

**ACCOUNTANTS:**

R A Clement Associates  
5 Argyll Square  
Oban  
Argyll  
PA34 4AZ

**A.BLACK (BENDERLOCH) LIMITED (REGISTERED NUMBER: SC041432)**

**ABBREVIATED BALANCE SHEET  
31 December 2015**

	Notes	<b>2015</b>	<b>2014</b>
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	2	<b>359,466</b>	371,060
Investments	3	<u><b>209,393</b></u>	<u>214,983</u>
		<b>568,859</b>	<b>586,043</b>
<b>CURRENT ASSETS</b>			
Stocks		<b>104,893</b>	126,797
Debtors		<b>65,832</b>	56,720
Cash at bank and in hand		<u><b>395,905</b></u>	<u>282,967</u>
		<b>566,630</b>	<b>466,484</b>
<b>CREDITORS</b>			
Amounts falling due within one year		<u><b>37,808</b></u>	<u>33,475</u>
<b>NET CURRENT ASSETS</b>		<u><b>528,822</b></u>	<u>433,009</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,097,681</b>	1,019,052
<b>PROVISIONS FOR LIABILITIES</b>		<u><b>13,580</b></u>	<u>13,853</u>
<b>NET ASSETS</b>		<u><b>1,084,101</b></u>	<u>1,005,199</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	<b>16,250</b>	16,250
Capital redemption reserve		<b>8,750</b>	8,750
Profit and loss account		<u><b>1,059,101</b></u>	<u>980,199</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><b>1,084,101</b></u>	<u>1,005,199</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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)

**A.BLACK (BENDERLOCH) LIMITED (REGISTERED NUMBER: SC041432)**

**ABBREVIATED BALANCE SHEET - continued**  
**31 December 2015**

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 Board of Directors on 29 June 2016 and were signed on its behalf by:

D G Munro - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
For The Year Ended 31 December 2015**

**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).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

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

Freehold property	- 2% on buildings but not provided on land
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 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.

Cost of goods for resale is determined on the first in, first out basis and is based on suppliers' invoice price. Net realisable value is the price at which the stock can be realised in the normal course of business, less further costs to completion of sale.

**Deferred tax**

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

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 January 2015	<b>868,043</b>
Additions	<b>9,333</b>
At 31 December 2015	<b>877,376</b>
<b>DEPRECIATION</b>	
At 1 January 2015	<b>496,983</b>
Charge for year	<b>20,927</b>
At 31 December 2015	<b>517,910</b>
<b>NET BOOK VALUE</b>	
At 31 December 2015	<b>359,466</b>
At 31 December 2014	<b>371,060</b>

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
For The Year Ended 31 December 2015

3. FIXED ASSET INVESTMENTS

	Investments other than loans £
<b>COST</b>	
At 1 January 2015 and 31 December 2015	<u>317,364</u>
<b>PROVISIONS</b>	
At 1 January 2015	102,381
Charge for year	<u>5,590</u>
At 31 December 2015	<u>107,971</u>
<b>NET BOOK VALUE</b>	
At 31 December 2015	<u>209,393</u>
At 31 December 2014	<u>214,983</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
81,250	Ordinary	20p	<u>16,250</u>	<u>16,250</u>

5. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 December 2015 and 31 December 2014:

	2015 £	2014 £
<b>D G Munro</b>		
Balance outstanding at start of year	-	-
Amounts advanced	17,203	-
Amounts repaid	-	-
Balance outstanding at end of year	<u>17,203</u>	<u>-</u>

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.