

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

FOR

A.BLACK (BENDERLOCH) LIMITED

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For The Year Ended 31 December 2013

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A.BLACK (BENDERLOCH) LIMITED

COMPANY INFORMATION
For The Year Ended 31 December 2013

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 2013

	Notes	2013 £	£	2012 £	£
FIXED ASSETS					
Tangible assets	2		375,946		343,498
Investments	3		220,356		359,485
			596,302		702,983
CURRENT ASSETS					
Stocks		134,831		125,227	
Debtors		66,945		57,357	
Cash at bank and in hand		155,321		165,100	
		357,097		347,684	
CREDITORS					
Amounts falling due within one year		14,096		59,805	
NET CURRENT ASSETS			343,001		287,879
TOTAL ASSETS LESS CURRENT LIABILITIES			939,303		990,862
PROVISIONS FOR LIABILITIES			13,447		3,646
NET ASSETS			925,856		987,216
CAPITAL AND RESERVES					
Called up share capital	4		16,250		18,750
Capital redemption reserve			8,750		6,250
Profit and loss account			900,856		962,216
SHAREHOLDERS' FUNDS			925,856		987,216

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2013 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)

The notes form part of these abbreviated accounts

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

ABBREVIATED BALANCE SHEET - continued
31 December 2013

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 9 June 2014 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 2013**

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 April 2008).

Preparation of consolidated financial statements

The financial statements contain information about A.Black (Benderloch) Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

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.

NOTES TO THE ABBREVIATED ACCOUNTS - continued
For The Year Ended 31 December 2013

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2013	816,795
Additions	59,548
Disposals	<u>(19,936)</u>
At 31 December 2013	<u>856,407</u>
DEPRECIATION	
At 1 January 2013	473,297
Charge for year	23,111
Eliminated on disposal	<u>(15,947)</u>
At 31 December 2013	<u>480,461</u>
NET BOOK VALUE	
At 31 December 2013	<u>375,946</u>
At 31 December 2012	<u>343,498</u>

3. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 January 2013	462,410
Disposals	<u>(142,410)</u>
Reversal of impairments	3,281
At 31 December 2013	<u>323,281</u>
PROVISIONS	
At 1 January 2013 and 31 December 2013	<u>102,925</u>
NET BOOK VALUE	
At 31 December 2013	<u>220,356</u>
At 31 December 2012	<u>359,485</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2013 £	2012 £
81,250	Ordinary	20p	<u>16,250</u>	<u>18,750</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.