

**Abbreviated Unaudited Accounts for the Year Ended 31st March 2015**

**for**

**A. & B. Clement Limited**

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**for the Year Ended 31st March 2015**

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**A. & B. Clement Limited**  
**Company Information**  
**for the Year Ended 31st March 2015**

**DIRECTOR:** Mrs A Clement

**SECRETARY:** Mrs A Clement

**REGISTERED OFFICE:** c/o Farries Kirk & McVean  
Dumfries Enterprise Park  
Heathhall  
Dumfries  
Dumfriesshire  
DG1 1EN

**REGISTERED NUMBER:** SC156224 (Scotland)

**ACCOUNTANTS:** Farries Kirk & McVean  
Dumfries Enterprise Park  
Heathhall  
Dumfries  
DUMFRIESSHIRE  
DG1 3SJ

**A. & B. Clement Limited (Registered number: SC156224)**

**Abbreviated Balance Sheet**  
**31st March 2015**

	Notes	2015 £	2014 £
<b>FIXED ASSETS</b>			
Tangible assets	2	20	25
<b>CURRENT ASSETS</b>			
Debtors		3,655	410
Cash at bank		<u>4,502</u>	<u>4,502</u>
		8,157	4,912
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(37,799)</u>	<u>(34,372)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(29,642)</u>	<u>(29,460)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(29,622)</u>	<u>(29,435)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	100	100
Profit and loss account		<u>(29,722)</u>	<u>(29,535)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>(29,622)</u>	<u>(29,435)</u>

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

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

The director acknowledges her 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
- (b) 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 8th October 2015 and were signed by:

Mrs A Clement - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts**  
**for the Year Ended 31st March 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 April 2008).

**Turnover**

Turnover represents net retail sales of Scottish 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.

Plant and machinery etc - 15% on reducing balance

Amounts written off each asset over the estimated useful life represent cost less residual value.

**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 £
<b>COST</b>	
At 1st April 2014 and 31st March 2015	400
<b>DEPRECIATION</b>	
At 1st April 2014	375
Charge for year	5
At 31st March 2015	380
<b>NET BOOK VALUE</b>	
At 31st March 2015	20
At 31st March 2014	25

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
100	Ordinary	£1	100	100

**A. & B. Clement Limited**

**Report of the Accountants to the Director of**  
**A. & B. Clement Limited**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31st March 2015 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Farries Kirk & McVean  
Dumfries Enterprise Park  
Heathhall  
Dumfries  
DUMFRIESSHIRE  
DG1 3SJ

8th October 2015

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.