

**Aboyne Fish & Chips Limited**  
**Abbreviated Accounts**  
**for the Year Ended 31 March 2014**

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16/12/2014

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COMPANIES HOUSE

**NORMAN GRAY & CO.**  
CHARTERED CERTIFIED ACCOUNTANTS

72 Carden Place, Aberdeen AB10 1UL

**Aboyne Fish & Chips Limited**  
**(Registration number: SC346730)**  
**Abbreviated Balance Sheet at 31 March 2014**

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Tangible fixed assets		5,760	5,865
<b>Current assets</b>			
Stocks		2,000	2,000
Debtors		2,059	2,068
Cash at bank and in hand		2,166	3,466
		6,225	7,534
Creditors: Amounts falling due within one year		(22,962)	(28,351)
Net current liabilities		(16,737)	(20,817)
Total assets less current liabilities		(10,977)	(14,952)
Provisions for liabilities		(1,152)	-
Net liabilities		(12,129)	(14,952)
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		(12,130)	(14,953)
Shareholders' deficit		(12,129)	(14,952)

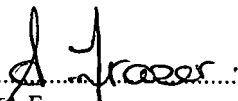
For the year ending 31 March 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Approved by the Board on 10 December 2014 and signed on its behalf by:

  
 .....  
 Ms A Fraser  
 Director

**Aboyne Fish & Chips Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 March 2014**

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fittings and equipment	20% on reducing balance

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**2 Fixed assets**

	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2013	9,140	9,140
Additions	1,225	1,225
At 31 March 2014	10,365	10,365
<b>Depreciation</b>		
At 1 April 2013	3,275	3,275
Charge for the year	1,330	1,330
At 31 March 2014	4,605	4,605
<b>Net book value</b>		
At 31 March 2014	5,760	5,760
At 31 March 2013	5,865	5,865

**Aboyne Fish & Chips Limited**

**Notes to the Abbreviated Accounts for the Year Ended 31 March 2014**

*..... continued*

**3 Share capital**

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

	<b>2014</b>		<b>2013</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>