

COMPANY REGISTRATION NUMBER SC464317

**BALDARROCH CREMATORIUM LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 DECEMBER 2015**



**A9 BOWER + SMITH LIMITED**  
Chartered Accountants  
6 Rubislaw Place  
Aberdeen  
AB10 1XN

# **BALDARROCH CREMATORIUM LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2015**

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# BALDARROCH CREMATORIUM LIMITED

## ABBREVIATED BALANCE SHEET

31 DECEMBER 2015

	Note	2015 £	2014 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>1,653,050</u>	<u>90,667</u>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		73,871	9,189
<b>CREDITORS: Amounts falling due within one year</b>	<b>3</b>	<u>1,073,200</u>	<u>1,680</u>
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<u>(999,329)</u>	<u>7,509</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>653,721</u>	<u>98,176</u>
<b>CREDITORS: Amounts falling due after more than one year</b>		<u>675,000</u>	<u>100,000</u>
		<u>(21,279)</u>	<u>(1,824)</u>
<b>CAPITAL AND RESERVES</b>			
Called up equity share capital	<b>4</b>	200	200
Profit and loss account		<u>(21,479)</u>	<u>(2,024)</u>
<b>DEFICIT</b>		<u>(21,279)</u>	<u>(1,824)</u>


For the year ended 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 13 September 2016, and are signed on their behalf by:

  
Brian G Smith  
Director

  
Graeme D Robertson  
Director

Company Registration Number: SC464317

The notes on pages 2 to 3 form part of these abbreviated accounts.

# BALDARROCH CREMATORIUM LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

### 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 January 2015).

#### Fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation

Depreciation will be charged once the fixed assets have been brought into use by the company.

#### Going concern

The directors have confirmed that they will support the company financially and that their loans to the company will not be repaid within the next 12 months. The directors therefore consider that it is appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result if the financial support were withdrawn.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 January 2015	90,667
Additions	<u>1,562,383</u>
<b>At 31 December 2015</b>	<u><b>1,653,050</b></u>
<b>DEPRECIATION</b>	<u>-</u>
<b>NET BOOK VALUE</b>	
<b>At 31 December 2015</b>	<u><b>1,653,050</b></u>
At 31 December 2014	<u>90,667</u>

### 3. CREDITORS: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	2015 £	2014 £
Bank loans and overdrafts	<u>892,826</u>	<u>-</u>

The Clydesdale Bank holds a floating charge over the company assets and has a standard security over the property at Baldarroch, Crathes, Aberdeen.

# BALDARROCH CREMATORIUM LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

### 4. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>

### 5. GOING CONCERN

The Balance Sheet is in deficit by £21,279 but the directors loans and investors loans will not be repaid until the company has sufficient funds to do so. The directors are therefore of the opinion that it is appropriate to prepare the accounts on a going concern basis.