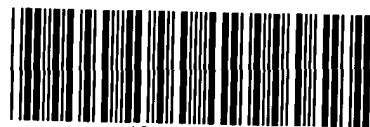


**Abbreviated Unaudited Accounts**  
**for the Period 13 February 2015 to 31 March 2016**  
**for**  
**Colonsay Beverages Ltd**

WEDNESDAY



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14/09/2016

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COMPANIES HOUSE

**Contents of the Abbreviated Accounts  
for the Period 13 February 2015 to 31 March 2016**

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**Company Information**  
**for the Period 13 February 2015 to 31 March 2016**

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**DIRECTORS:**

K Bonnington  
A Erskine  
D M S Johnston  
C W Nisbet

**REGISTERED OFFICE:**

The Brew House  
Dun Oran Park  
Scalasaig  
Isle of Colonsay  
Argyll & Bute  
PA61 7YW

**REGISTERED NUMBER:**

SC497797 (Scotland)

**ACCOUNTANTS:**

Campbell Dallas LLP  
Chartered Accountants  
4 Atholl Crescent  
Perth  
Perthshire  
PH1 5NG

## Abbreviated Balance Sheet

31 March 2016

	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	2		18,668
<b>CURRENT ASSETS</b>			
Stocks		37,506	
Debtors		14,392	
Cash at bank and in hand		8,560	
		<u>60,458</u>	
<b>CREDITORS</b>			
Amounts falling due within one year		<u>79,468</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(19,010)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>(342)</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3		1,000
Profit and loss account			<u>(1,342)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>(342)</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2016 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
- (b) 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.

The notes form part of these abbreviated accounts

**Abbreviated Balance Sheet - continued**  
**31 March 2016**

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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 31 August 2016 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read "Allen Erskine".

A Erskine - Director

**Notes to the Abbreviated Accounts  
for the Period 13 February 2015 to 31 March 2016**

**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.

Plant and machinery etc                      -    15% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred tax is provided at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
Additions	21,962
At 31 March 2016	<u>21,962</u>
<b>DEPRECIATION</b>	
Charge for period	3,294
At 31 March 2016	<u>3,294</u>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<u><u>18,668</u></u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
1,000	Ordinary	£1	<u><u>1,000</u></u>

1,000 Ordinary shares of £1 each were allotted and fully paid for cash at par value during the year.