

REGISTERED NUMBER: SC347815 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2015

FOR

BOOTHROYD ASSOCIATES LIMITED

TUESDAY



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COMPANIES HOUSE

BOOTHROYD ASSOCIATES LIMITED
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FOR THE YEAR ENDED 31 AUGUST 2015

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BOOTHROYD ASSOCIATES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2015

DIRECTOR: R Carrigan

SECRETARY: Mrs P Carrigan

REGISTERED OFFICE: 37 Ness Drive
Blantyre
Glasgow
G72 9RU

REGISTERED NUMBER: SC347815 (Scotland)

ACCOUNTANT: JOHN H MILLER CA
Unit 15 Brandon House
23-25 Brandon Street
Hamilton
Lanarkshire
ML3 6DA

BOOTHROYD ASSOCIATES LIMITED (REGISTERED NUMBER: SC347815)

**ABBREVIATED BALANCE SHEET
31 AUGUST 2015**

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Tangible assets	2		20,354		16,262
CURRENT ASSETS					
Stocks		260		190	
Debtors		2,691		1,644	
Cash at bank		10,084		11,752	
		<u>13,035</u>		<u>13,586</u>	
CREDITORS					
Amounts falling due within one year	3	<u>13,582</u>		<u>11,279</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(547)</u>		<u>2,307</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			19,807		18,569
CREDITORS					
Amounts falling due after more than one year	3		<u>14,258</u>		<u>7,180</u>
NET ASSETS			<u>5,549</u>		<u>11,389</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>5,449</u>		<u>11,289</u>
SHAREHOLDERS' FUNDS			<u>5,549</u>		<u>11,389</u>

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

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

The director acknowledges his 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.

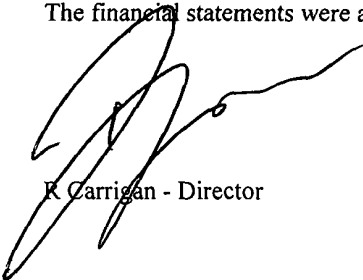
The notes form part of these abbreviated accounts

BOOTHROYD ASSOCIATES LIMITED (REGISTERED NUMBER: SC347815)

ABBREVIATED BALANCE SHEET - continued
31 AUGUST 2015

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 7 July 2016 and were signed by:

A handwritten signature in black ink, appearing to be 'R Carrigan', written over the printed name.

R Carrigan - Director

The notes form part of these abbreviated accounts

BOOTHROYD ASSOCIATES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 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 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 20% 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.

Deferred tax

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax laws and rates.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

BOOTHROYD ASSOCIATES LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 AUGUST 2015**

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2014	47,701
Additions	23,733
Disposals	(17,017)
	<u>54,417</u>
At 31 August 2015	<u>54,417</u>
DEPRECIATION	
At 1 September 2014	31,439
Charge for year	6,029
Eliminated on disposal	(3,405)
	<u>34,063</u>
At 31 August 2015	<u>34,063</u>
NET BOOK VALUE	
At 31 August 2015	<u>20,354</u>
At 31 August 2014	<u>16,262</u>

3. CREDITORS

Creditors include an amount of £18,237 (2014 - £8,248) for which security has been given.

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2015 £	2014 £
100	Ordinary	£1.00	<u>100</u>	<u>100</u>