

REGISTERED NUMBER: SC347815 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2013

FOR

BOOTHROYD ASSOCIATES LIMITED

THURSDAY



SCT      \*S38XSHXA\*      #184  
29/05/2014  
COMPANIES HOUSE

**BOOTHROYD ASSOCIATES LIMITED**  
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**FOR THE YEAR ENDED 31 AUGUST 2013**

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**BOOTHROYD ASSOCIATES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2013**

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**DIRECTOR:** R Carrigan

**SECRETARY:** Mrs P Carrigan

**REGISTERED OFFICE:** 37 Ness Drive  
Blantyre  
Glasgow  
G72 9RU

**REGISTERED NUMBER:** SC347815 (Scotland)

**ACCOUNTANT:** JOHN H MILLER C.A.  
Unit 15 Brandon House  
23-25 Brandon Street  
Hamilton  
Lanarkshire  
ML3 6DA

**BOOTHROYD ASSOCIATES LIMITED (REGISTERED NUMBER: SC347815)**

**ABBREVIATED BALANCE SHEET  
31 AUGUST 2013**

	Notes	2013 £	2012 £
<b>FIXED ASSETS</b>			
Tangible assets	2	20,579	20,092
<b>CURRENT ASSETS</b>			
Stocks		155	185
Debtors		3,721	16,577
Cash at bank		11,391	34,661
		<u>15,267</u>	<u>51,423</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>10,135</u>	<u>22,986</u>
<b>NET CURRENT ASSETS</b>		<u>5,132</u>	<u>28,437</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>25,711</u>	<u>48,529</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>570</u>	<u>1,856</u>
<b>NET ASSETS</b>		<u><u>25,141</u></u>	<u><u>46,673</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	100	100
Profit and loss account		<u>25,041</u>	<u>46,573</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>25,141</u></u>	<u><u>46,673</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2013 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

**ABBREVIATED BALANCE SHEET - continued**  
**31 AUGUST 2013**

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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 director on 28 May 2014 and were signed by:

A handwritten signature in black ink, appearing to read 'R Carrigan', is written over a horizontal line.

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 2013**

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**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 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                      - 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 2013**

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 September 2012	41,684
Additions	21,637
Disposals	<u>(14,142)</u>
At 31 August 2013	<u>49,179</u>
<b>DEPRECIATION</b>	
At 1 September 2012	21,592
Charge for year	9,838
Eliminated on disposal	<u>(2,830)</u>
At 31 August 2013	<u>28,600</u>
<b>NET BOOK VALUE</b>	
At 31 August 2013	<u><u>20,579</u></u>
At 31 August 2012	<u><u>20,092</u></u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2013 £	2012 £
100	Ordinary	£1.00	<u>100</u>	<u>100</u>