

REGISTERED NUMBER: SC065739 (Scotland)

ACCOUNTANTS & ADVISORS

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Abbreviated Unaudited Accounts
for the Year Ended 31 August 2012
for
B B Christoffersen Limited

TUESDAY



SCT 19/02/2013 #697
COMPANIES HOUSE

B B Christoffersen Limited

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for the Year Ended 31 August 2012**

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B B Christoffersen Limited

Company Information
for the Year Ended 31 August 2012

DIRECTORS:

Bendt Barrack Christoffersen
Norma Christoffersen
Brian Kelly

SECRETARY:

Masson & Glennie

REGISTERED OFFICE:

Broad House
Broad Street
Peterhead
AB42 1HY

REGISTERED NUMBER:

SC065739 (Scotland)

ACCOUNTANTS:

Acumen Accountants & Advisors Limited
Acumen House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

B B Christoffersen Limited**Abbreviated Balance Sheet**
31 August 2012

	Notes	2012 £	2011 £
FIXED ASSETS			
Tangible assets	2	332,880	274,029
CURRENT ASSETS			
Stocks		29,935	29,935
Debtors		408,275	386,257
Cash at bank and in hand		368	16,632
		<u>438,578</u>	<u>432,824</u>
CREDITORS			
Amounts falling due within one year	3	<u>341,059</u>	<u>281,210</u>
NET CURRENT ASSETS		<u>97,519</u>	<u>151,614</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>430,399</u>	<u>425,643</u>
CREDITORS			
Amounts falling due after more than one year	3	(92,158)	(87,712)
PROVISIONS FOR LIABILITIES		<u>(13,545)</u>	<u>(24,619)</u>
NET ASSETS		<u><u>324,696</u></u>	<u><u>313,312</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	20,000	20,000
Profit and loss account		<u>304,696</u>	<u>293,312</u>
SHAREHOLDERS' FUNDS		<u><u>324,696</u></u>	<u><u>313,312</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

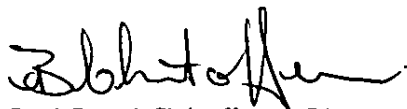
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2012 in accordance with Section 476 of the Companies Act 2006.

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 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 January 2013 and were signed on its behalf by:



Bendt Barrack Christoffersen - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 31 August 2012****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, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

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.

Freehold property	- 2% on cost
Plant and machinery	- 25% reducing balance
Motor vehicles	- 25% 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.

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011	1,411,245
Additions	136,164
Disposals	(67,125)
At 31 August 2012	<u>1,480,284</u>
DEPRECIATION	
At 1 September 2011	1,137,216
Charge for year	63,275
Eliminated on disposal	(53,087)
At 31 August 2012	<u>1,147,404</u>
NET BOOK VALUE	
At 31 August 2012	<u>332,880</u>
At 31 August 2011	<u>274,029</u>

B B Christoffersen Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 August 2012

3. CREDITORS

Creditors include an amount of £66,818 (2011 - £85,039) for which security has been given.

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
20,000	Ordinary	£1	<u>20,000</u>	<u>20,000</u>