REGISTERED NUMBER: SC065739 (Scotland)

Abbreviated Unaudited Accounts

for the Year Ended 31 August 2014

for

B B Christoffersen Limited

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B B Christoffersen Limited

Company Information
for the Year Ended 31 August 2014

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 (Registered number: SC065739)

Abbreviated Balance Sheet
31 August 2014

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Tangible assets	2		377,869		298,238
CURRENT ASSETS					
Stocks		22,500		28,530	
Debtors		446,878		396,192	
Cash in hand		368		368	
		469,746		425,090	
CREDITORS					
Amounts falling due within one year	3	292,021		318,600	
NET CURRENT ASSETS			177,725		106,490
TOTAL ASSETS LESS CURRENT LIABILITIES			555,594		404,728
CREDITORS					
Amounts falling due after more than one year	3		(101,394)		(56,156)
PROVISIONS FOR LIABILITIES			(38,161)		(16,243)
NET ASSETS			416,039		332,329
CAPITAL AND RESERVES					
Called up share capital	4		20,000		20,000
Profit and loss account			396,039		312,329
SHAREHOLDERS' FUNDS			416,039		332,329

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2014 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 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 a n d

(b) 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 17 March 2015 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 2014

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 2013	1,515,188
Additions	197,156
Disposals	(56,425)
At 31 August 2014	1,655,919
DEPRECIATION	
At 1 September 2013	1,216,950
Charge for year	88,156
Eliminated on disposal	(27,056)
At 31 August 2014	1,278,050
NET BOOK VALUE	
At 31 August 2014	377,869
At 31 August 2013	298,238

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3. CREDITORS

Creditors include an amount of £ 29,125 (2013 - £ 100,671) for which security has been given.

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
20,000	Ordinary	£1	20,000	20,000

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.