Registered Number SC181790

Poisson D'Ecosse Limited

Abbreviated Accounts

31 August 2011

Poisson D'Ecosse Limited **Registered Number SC181790**

Company Information

Registered Office:
3 Keith Street
Peterhead
AB42 1BP

Reporting Accountants:
Bain Henry Reid

28 Broad Street
Peterhead
Aberdeenshire
AB42 1BY

Bankers:
Bank of Scotland plc
32 Broad Street
Peterhead
Aberdeenshire
AB42 1BY

Poisson D'Ecosse Limited **Registered Number SC181790**

Balance Sheet as at 31 August 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Intangible	2		6,633		6,633
Investments	3		84,432		78,726
			91,065		85,359
Current assets					
Debtors		0		2,000	
Cash at bank and in hand		3		3	
Total current assets		3		2,003	
Creditors: amounts falling due within one year		(27,502)		(27,525)	
Net current assets (liabilities)			(27,499)		(25,522)
Total assets less current liabilities			63,566		59,837
Total net assets (liabilities)			63,566		59,837
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			63,466		59,737
Shareholders funds			63,566		59,837

a. For the year ending 31 August 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 29 May 2012

And signed on their behalf by:
J H Milne, Snr, Director
R Milne, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 August 2011

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 the company's profit share from the fish processing partnership.

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 rates and laws. 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.

2 **Intangible fixed assets**

Cost or valuation	**£**
At 01 September 2010	6,633
At 31 August 2011	6,633
Net Book Value	
At 31 August 2011	6,633
At 31 August 2010	6,633

3 **Investments (Fixed Assets)**

Cost Or Valuation	**£**
At 01 September 2010	78,726
Additions	5,706
At 31 August 2011	84,432
Net Book Value	
At 31 August 2011	84,432
At 31 August 2010	78,726

4 **Share capital**

	2011	**2010**
	£	**£**
Allotted, called up and fully paid:		

100 Ordinary œ1 shares of £1 each		100	100

5 **Transactions with directors**

Included in other creditors is a directors loan due to J H Milne of £4,196 and a directors loan due to R Milne of £4,000. These loans are interest free and have no fixed repayment date.