REGISTERED NUMBER: SC243641 (Scotland)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

FOR

GRAHAM J. RATTRAY FUNERAL DIRECTORS LTD

GRAHAM J. RATTRAY FUNERAL DIRECTORS LTD (REGISTERED NUMBER: SC243641)

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FOR THE YEAR ENDED 31 MARCH 2016

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2016

DIRECTOR:	Mr G J Rattray
REGISTERED OFFICE:	Allanfern Stotfield Road Lossiemouth Moray IV31 6QR
REGISTERED NUMBER:	SC243641 (Scotland)
ACCOUNTANTS:	MacKenzie Kerr Limited 65 High Street Grantown on Spey Moray PH26 3EG
BANKERS:	Bank of Scotland 12 Queen Street Lossiemouth IV31 6NU

ABBREVIATED BALANCE SHEET
31 MARCH 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		318,106		276,931
CURRENT ASSETS					
Stocks		21,400		17,600	
Debtors		50,827		45,667	
Cash at bank		32,926		28,317	
		105,153		91,584	
CREDITORS					
Amounts falling due within one year	3	85,720		56,661	
NET CURRENT ASSETS			19,433		34,923
TOTAL ASSETS LESS CURRENT LIABILITIES			337,539		311,854
CREDITORS					
Amounts falling due after more than one year	3		(87,392)		(153,455)
PROVISIONS FOR LIABILITIES			(7,104)		(3,691)
NET ASSETS			243,043		154,708
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Retained earnings			243,041		154,706
SHAREHOLDERS' FUNDS			243,043		154,708

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 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 MARCH 2016

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 29 June 2016 and were signed by:

Mr G J Rattray - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Exemption from preparing a cash flow statement
Exemption has been taken from preparing a cash flow statement in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover
Turnover represents net invoices for services provided, 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.

Land and buildings	- not provided
Plant and machinery etc	- 20% on 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 profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 April 2015	398,969
Additions	81,034
Disposals	(45,670)
At 31 March 2016	434,333
DEPRECIATION	
At 1 April 2015	122,038
Charge for year	15,723
Eliminated on disposal	(21,534)
At 31 March 2016	116,227
NET BOOK VALUE	
At 31 March 2016	318,106
At 31 March 2015	276,931

3. CREDITORS

Creditors include an amount of £ 35,363 (2015 - £ 39,840) for which security has been given.

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	£1	2	2

5. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is the Director, Mr G J Rattray, by virtue of his 100% ownership of the issued Ordinary Share Capital.

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF GRAHAM J. RATTRAY FUNERAL DIRECTORS LTD

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Graham J. Rattray Funeral Directors Ltd for the year ended 31 March 2016 on pages three to ten from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the director of Graham J. Rattray Funeral Directors Ltd in accordance with the terms of our engagement letter dated 16 November 2007. Our work has been undertaken solely to prepare for your approval the financial statements of Graham J. Rattray Funeral Directors Ltd and state those matters that we have agreed to state to the director of Graham J. Rattray Funeral Directors Ltd in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Graham J. Rattray Funeral Directors Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Graham J. Rattray Funeral Directors Ltd. You consider that Graham J. Rattray Funeral Directors Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Graham J. Rattray Funeral Directors Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

MacKenzie Kerr Limited
65 High Street
Grantown on Spey
Moray
PH26 3EG

29 June 2016

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.