REGISTERED NUMBER: SC259136 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 1 JANUARY 2017 TO 30 JUNE 2017

FOR

WALDIE FAMILY BUTCHER LIMITED

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FOR THE PERIOD 1 JANUARY 2017 TO 30 JUNE 2017

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WALDIE FAMILY BUTCHER LIMITED

COMPANY INFORMATION
FOR THE PERIOD 1 JANUARY 2017 TO 30 JUNE 2017

DIRECTORS:	C M Waldie T C Waldie
SECRETARY:	C M Waldie
REGISTERED OFFICE:	Avalon Todholes Greenlaw Duns Berwickshire TD10 6XD
REGISTERED NUMBER:	SC259136 (Scotland)
ACCOUNTANTS:	J.H. Greenwood & Company Chartered Accountants Ava Lodge Castle Terrace Berwick Upon Tweed Northumberland TD15 1NP

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF WALDIE FAMILY BUTCHER LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Waldie Family Butcher Limited for the period ended 30 June 2017 which comprise the Abridged Profit and Loss Account, Abridged Balance Sheet and the related notes 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 in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Waldie Family Butcher Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Waldie Family Butcher Limited and state those matters that we have agreed to state to the Board of Directors of Waldie Family Butcher Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Waldie Family Butcher Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Waldie Family Butcher Limited 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 Waldie Family Butcher Limited. You consider that Waldie Family Butcher Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Waldie Family Butcher Limited. 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.

J.H. Greenwood & Company
Chartered Accountants
Ava Lodge
Castle Terrace
Berwick Upon Tweed
Northumberland
TD15 1NP

21 December 2017

ABRIDGED BALANCE SHEET
30 JUNE 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		-		9,151
CURRENT ASSETS					
Stocks		-		1,000	
Debtors		497		500	
Cash at bank and in hand		43,749		19,437	
		44,246		20,937	
CREDITORS					
Amounts falling due within one year		22,729		12,199	
NET CURRENT ASSETS			21,517		8,738
TOTAL ASSETS LESS CURRENT LIABILITIES			21,517		17,889
CREDITORS					
Amounts falling due after more than one year			-		(1,090)
PROVISIONS FOR LIABILITIES			-		(1,652)
NET ASSETS			21,517		15,147
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			21,515		15,145
SHAREHOLDERS' FUNDS			21,517		15,147

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2017 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 notes form part of these financial statements

ABRIDGED BALANCE SHEET - continued
30 JUNE 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Profit and Loss Account and an abridged Balance Sheet for the period ended 30 June 2017 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors on 21 December 2017 and were signed on its behalf by:

C M Waldie - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2017 TO 30 JUNE 2017

1. STATUTORY INFORMATION

Waldie Family Butcher Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% 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.

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

2. **ACCOUNTING POLICIES - continued**

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 profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 3 (2016 - 3) .

4. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 January 2017	19,084
Disposals	(19,084)
At 30 June 2017	-
DEPRECIATION	
At 1 January 2017	9,933
Charge for period	993
Eliminated on disposal	(10,926)
At 30 June 2017	-
NET BOOK VALUE	
At 30 June 2017	-
At 31 December 2016	9,151

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Totals £
COST	
At 1 January 2017	12,510
Disposals	(12,510)
At 30 June 2017	-
DEPRECIATION	
At 1 January 2017	6,207
Charge for period	781
Eliminated on disposal	(6,988)
At 30 June 2017	-
NET BOOK VALUE	
At 30 June 2017	-
At 31 December 2016	6,303

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.