Company Registration No. SC273650 (Scotland)

A R MOIR (FISHING) LTD

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2015

SATURDAY

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SCT 04/04/2015 #38

COMPANIES HOUSE

A R MOIR (FISHING) LTD

ABBREVIATED BALANCE SHEET

AS AT 28 FEBRUARY 2015

	Notes	2015 £	£	2014 £	£
Fixed assets					
Tangible assets	**2**		19,164		22,726
Current assets					
Debtors		211		1,215	
Cash at bank and in hand		79		395	
		290		1,610	
Creditors: amounts falling due within one year		(924)		(924)	
Net current (liabilities)/assets			(634)		686
Total assets less current liabilities			18,530		23,412
Creditors: amounts falling due after more than one year			(38,110)		(24,784)
Provisions for liabilities			-		(1,027)
			(19,580)		(2,399)
Capital and reserves					
Called up share capital	**3**		2		2
Profit and loss account			(19,582)		(2,401)
Shareholders' funds			(19,580)		(2,399)

A R MOIR (FISHING) LTD

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 28 FEBRUARY 2015

For the financial year ended 28 February 2015 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on ...1 April 2015

Mr Alistair Moir
Director

Company Registration No. SC273650

A R MOIR (FISHING) LTD

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2015

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer	20% reducing balance
Boat and gear	10% reducing balance
Trailer	25% reducing balance
Motor vehicle	25% reducing balance

1.5 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

2 Fixed assets

	Tangible assets £
Cost	
At 1 March 2014 & at 28 February 2015	57,243
Depreciation	
At 1 March 2014	34,517
Charge for the year	3,562
At 28 February 2015	38,079
Net book value	
At 28 February 2015	19,164
At 28 February 2014	22,726

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2015

3	Share capital	2015	2014
		£	£
	Allotted, called up and fully paid		
	2 Ordinary shares of £1 each	2	2