REGISTERED NUMBER: SC278967 (Scotland)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

FOR

BRUCE CLARK (BUTCHERS) LIMITED

BRUCE CLARK (BUTCHERS) LIMITED (REGISTERED NUMBER: SC278967)

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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 B F Clark
REGISTERED OFFICE:	5A Leopold Street Nairn Highland IV12 4BE
REGISTERED NUMBER:	SC278967 (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					
Intangible assets	2		13,500		15,000
Tangible assets	3		28,409		28,139
			41,909		43,139
CURRENT ASSETS					
Stocks		9,500		9,500	
Debtors		12,776		10,867	
Cash at bank and in hand		27,916		25,463	
		50,192		45,830	
CREDITORS					
Amounts falling due within one year		49,514		52,698	
NET CURRENT ASSETS/(LIABILITIES)			678		(6,868)
TOTAL ASSETS LESS CURRENT LIABILITIES			42,587		36,271
CAPITAL AND RESERVES					
Called up share capital	4		1		1
Profit and loss account			42,586		36,270
SHAREHOLDERS' FUNDS			42,587		36,271

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 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 28 June 2016 and were signed by:

Mr B F Clark - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the going concern basis as in the opinion of the director there is adequate finance available to the company in order to continue in operation for the forseeable future.

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 January 2015).

Exemption from preparing a cash flow statement
Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of twenty years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance and 15% 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2015 and 31 March 2016	30,000
AMORTISATION	
At 1 April 2015	15,000
Amortisation for year	1,500
At 31 March 2016	16,500
NET BOOK VALUE	
At 31 March 2016	13,500
At 31 March 2015	15,000

3. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 April 2015	78,336
Additions	5,612
At 31 March 2016	83,948
DEPRECIATION	
At 1 April 2015	50,197
Charge for year	5,342
At 31 March 2016	55,539
NET BOOK VALUE	
At 31 March 2016	28,409
At 31 March 2015	28,139

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

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

5. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is the director Mr B F Clark, by virtue of his 100% ownership of the issued Ordinary Share Capital.

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF BRUCE CLARK (BUTCHERS) LIMITED

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 four) 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 Bruce Clark (Butchers) Limited for the year ended 31 March 2016 on pages three to eight 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 Bruce Clark (Butchers) Limited in accordance with the terms of our engagement letter dated 25 July 2007. Our work has been undertaken solely to prepare for your approval the financial statements of Bruce Clark (Butchers) Limited and state those matters that we have agreed to state to the director of Bruce Clark (Butchers) Limited 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 Bruce Clark (Butchers) 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 Bruce Clark (Butchers) Limited. You consider that Bruce Clark (Butchers) Limited 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 Bruce Clark (Butchers) 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.

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

28 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.