JAMES MOFFAT (QUALITY BUTCHERS) LTD.

Company Registration Number:
SC304582 (Scotland)

Abbreviated (Unaudited) Accounts

Period of accounts

Start date: 01st September 2013

End date: 31st August 2014

SUBMITTED

JAMES MOFFAT (QUALITY BUTCHERS) LTD.

Company Information
for the Period Ended 31st August 2014

Director:	James Moffat Leslie Moffat
Company secretary:	Leslie Moffat
Registered office:	191 Station Road Shotts ML7 4BA
Company Registration Number:	SC304582 (Scotland)

JAMES MOFFAT (QUALITY BUTCHERS) LTD.

Abbreviated Balance sheet
As at 31st August 2014

	Notes	2014 £	2013 £
Fixed assets			
Intangible assets:	2	**57,500**	76,500
Tangible assets:	3	**5,277**	6,436
Total fixed assets:		**62,777**	82,936
Current assets			
Stocks:		**6,500**	7,000
Debtors:		**1,784**	1,152
Cash at bank and in hand:		**62,768**	67,012
Total current assets:		**71,052**	75,164
Creditors			
Creditors: amounts falling due within one year		**9,749**	14,018
Net current assets (liabilities):		**61,303**	61,146
Total assets less current liabilities:		**124,080**	144,082
Creditors: amounts falling due after more than one year:		**96,611**	99,098
Total net assets (liabilities):		**27,469**	44,984

The notes form part of these financial statements

JAMES MOFFAT (QUALITY BUTCHERS) LTD.

Abbreviated Balance sheet
As at 31st August 2014
continued

	Notes	2014 £	2013 £
Capital and reserves			
Called up share capital:	4	**100**	100
Profit and Loss account:		**27,369**	44,884
Total shareholders funds:		**27,469**	44,984

For the year ending 31 August 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

The financial statements were approved by the Board of Directors on 10 October 2014

SIGNED ON BEHALF OF THE BOARD BY:

Name: James Moffat
Status: Director

The notes form part of these financial statements

JAMES MOFFAT (QUALITY BUTCHERS) LTD.

Notes to the Abbreviated Accounts
for the Period Ended 31st August 2014

1. Accounting policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost accounting rules and in accordance with the Financial Reporting Standard for Smaller Entities.

Turnover policy

Turnover represents the amount of services provided stated net of value added tax. All the sales are from the provision of Butchers and are in the United Kingdom.

Tangible fixed assets depreciation policy

Depreciation is provided by the company to write off the cost or valuation less the estimated residual value of its tangible fixed assets by annual instalments over their useful economic lives at the rate of 25% on the reducing balance. No depreciation is provided on freehold land. In accordance with SSAP 19 no depreciation is provided in respect of the freehold property. This represents a departure from the Companies Act 2006 requirements concerning the depreciation of fixed assets. The directors consider that the adoption of this policy is necessary to give a true and fair view.

Intangible fixed assets amortisation policy

Goodwill is depreciated at 10% straight line.

JAMES MOFFAT (QUALITY BUTCHERS) LTD.

Notes to the Abbreviated Accounts
for the Period Ended 31st August 2014

2. Intangible assets

	Total
Cost	**£**
At 01st September 2013:	190,000
	190,000
Amortisation	**£**
At 01st September 2013:	113,500
Provided during the period:	19,000
At 31st August 2014:	**132,500**
Net book value	**£**
At 31st August 2014:	**57,500**
At 31st August 2013:	**76,500**

JAMES MOFFAT (QUALITY BUTCHERS) LTD.

Notes to the Abbreviated Accounts
for the Period Ended 31st August 2014

3. Tangible assets

	Total
Cost	**£**
At 01st September 2013:	27,248
Additions:	1,934
Disposals:	10,000
At 31st August 2014:	19,182
Depreciation	
At 01st September 2013:	20,812
Charge for year:	1,758
On disposals:	8,665
At 31st August 2014:	13,905
Net book value	
At 31st August 2014:	5,277
At 31st August 2013:	6,436

JAMES MOFFAT (QUALITY BUTCHERS) LTD.

Notes to the Abbreviated Accounts
for the Period Ended 31st August 2014

4. Called up share capital

Allotted, called up and paid

Previous period			**2013**
Class	Number of shares	Nominal value per share	Total
Ordinary shares:	100	1.00	**100**
Total share capital:			**100**

Current period			**2014**
Class	Number of shares	Nominal value per share	Total
Ordinary shares:	100	1.00	**100**
Total share capital:			**100**

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.