Registered number
SC427721

Tiree Trading Limited

Abbreviated Accounts

31 December 2013

Tiree Trading Limited

Registered number: SC427721

Abbreviated Balance Sheet

as at 31 December 2013

	Notes	2013		2012	
			£		£
Current assets					
Stocks		3,562		-	
Cash at bank and in hand		20,044		-	
		23,606		-	
Creditors: amounts falling due within one year		(14,216)		-	
Net current assets			9,390		-
Net assets			**9,390**		**-**
Capital and reserves					
Called up share capital	**2**		100		-
Profit and loss account			9,290		-
Shareholders' funds			**9,390**		**-**

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Fraser McInnes

Director

Approved by the board on 5 March 2014

Tiree Trading Limited

Notes to the Abbreviated Accounts

for the period ended 31 December 2013

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Share capital

	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	100	-

	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	100	100

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