REGISTERED NUMBER: SC462739 (Scotland)

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2016

FOR

B.B.Q. (Scotland) Ltd

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FOR THE YEAR ENDED 31 OCTOBER 2016

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B.B.Q. (Scotland) Ltd

COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2016

DIRECTOR:	M Mahmoudkalayeh
REGISTERED OFFICE:	3 Dava Street Glasgow G51 2JA
REGISTERED NUMBER:	SC462739 (Scotland)
ACCOUNTANTS:	Burgoyne Carey Chartered Accountants Pavilion 2 3 Dava Street Broomloan Road Glasgow G51 2JA

B.B.Q. (Scotland) Ltd (Registered number: SC462739)

ABBREVIATED BALANCE SHEET
31 OCTOBER 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		894		1,192
CURRENT ASSETS					
Stocks		600		725	
Cash at bank and in hand		9,466		14,319	
		10,066		15,044	
CREDITORS					
Amounts falling due within one year		8,582		8,846	
NET CURRENT ASSETS			1,484		6,198
TOTAL ASSETS LESS CURRENT LIABILITIES			2,378		7,390
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			2,377		7,389
SHAREHOLDERS' FUNDS			2,378		7,390

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 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 25 July 2017 and were signed by:

M Mahmoudkalayeh - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2016

1. ACCOUNTING POLICIES

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).

TURNOVER
Turnover represents amounts invoiced during the year net, exclusive of Value Added Tax.

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

STOCKS
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

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. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2015 and 31 October 2016	1,923
DEPRECIATION	
At 1 November 2015	731
Charge for year	298
At 31 October 2016	1,029
NET BOOK VALUE	
At 31 October 2016	894
At 31 October 2015	1,192

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
1	Ordinary	1.00	1	1

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.