

Abbreviated Unaudited Accounts for the Year Ended 31 March 2016

for

B C T (Scotland) Limited

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for the Year Ended 31 March 2016**

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**Company Information
for the Year Ended 31 March 2016**

DIRECTORS:

Miss C Wharton
B Dodds
T Graham

REGISTERED OFFICE:

45 High Street
Jedburgh
Roxburghshire
TD8 6DQ

REGISTERED NUMBER:

SC418614 (Scotland)

ACCOUNTANTS:

Douglas Home and Co Ltd
Old Tweed Mill
Dunsdale Road
Selkirk
Selkirkshire
TD7 5DZ

**Abbreviated Balance Sheet
31 March 2016**

	Notes	31/3/16 £	£	31/3/15 £	£
FIXED ASSETS					
Tangible assets	2		7,551		10,068
CURRENT ASSETS					
Stocks		2,000		1,440	
Debtors		12,336		7,627	
Cash at bank and in hand		<u>32,399</u>		<u>18,738</u>	
		46,735		27,805	
CREDITORS					
Amounts falling due within one year		<u>30,212</u>		<u>18,563</u>	
NET CURRENT ASSETS			<u>16,523</u>		<u>9,242</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			24,074		19,310
PROVISIONS FOR LIABILITIES			-		2,014
NET ASSETS			<u>24,074</u>		<u>17,296</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Share premium			15,380		15,380
Profit and loss account			<u>8,594</u>		<u>1,816</u>
SHAREHOLDERS' FUNDS			<u>24,074</u>		<u>17,296</u>

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 directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

Abbreviated Balance Sheet - continued
31 March 2016

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 Board of Directors on 21 December 2016 and were signed on its behalf by:

B Dodds - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 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 net invoiced sales of goods, excluding 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.

Improvements to property	- 25% on reducing balance
Fixtures and fittings	- 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 April 2015	
and 31 March 2016	<u>23,319</u>
DEPRECIATION	
At 1 April 2015	13,251
Charge for year	<u>2,517</u>
At 31 March 2016	<u>15,768</u>
NET BOOK VALUE	
At 31 March 2016	<u>7,551</u>
At 31 March 2015	<u>10,068</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31/3/16 £	31/3/15 £
100	Ordinary shares	£1	<u>100</u>	<u>100</u>

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2016**

4. RELATED PARTY DISCLOSURES

The Company is controlled by parent company Baguette n Go (Scotland) Ltd who own 80% of the share capital.

Baguette and Go (Scotland) Ltd have an outstanding balance of £22,629 (2015 - £10,109) due to the company) due from the company at the year end. This loan is interest free and has no fixed terms.

Claire Wharton (directors) has an outstanding loan balance of £11,069 (2014 - £4,639) due to the company at the year end. This loan is interest free and has no fixed terms.

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.