

Abbreviated Unaudited Accounts
for the Year Ended 31 March 2015
for
B C T (Scotland) Limited

**Contents of the Abbreviated Accounts
for the Year Ended 31 March 2015**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Chartered Accountants' Report	6

B C T (Scotland) Limited
Company Information
for the Year Ended 31 March 2015

DIRECTORS:

Miss C Wharton
B Dodds
T Graham

REGISTERED OFFICE:

45 High Street
Jedburgh
Roxburghshire
TD8 6DQ

REGISTERED NUMBER:

SC418614 (Scotland)

ACCOUNTANTS:

Stark Main & Co Ltd
Chartered Tax Advisers & Accountants
Old Tweed Mill
Dunsdale Road
Selkirk
Borders
TD7 5DZ

B C T (Scotland) Limited (Registered number: SC418614)

**Abbreviated Balance Sheet
31 March 2015**

	Notes	31.3.15 £	£	31.3.14 £	£
FIXED ASSETS					
Tangible assets	2		10,068		13,424
CURRENT ASSETS					
Stocks		1,440		1,440	
Debtors		7,627		11,713	
Cash at bank and in hand		<u>18,738</u>		<u>6,496</u>	
		27,805		19,649	
CREDITORS					
Amounts falling due within one year		<u>18,563</u>		<u>9,136</u>	
NET CURRENT ASSETS			<u>9,242</u>		<u>10,513</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			19,310		23,937
PROVISIONS FOR LIABILITIES			<u>2,014</u>		<u>2,685</u>
NET ASSETS			<u><u>17,296</u></u>		<u><u>21,252</u></u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Share premium			15,380		15,380
Profit and loss account			<u>1,816</u>		<u>5,772</u>
SHAREHOLDERS' FUNDS			<u><u>17,296</u></u>		<u><u>21,252</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 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)

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet - continued
31 March 2015

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 23 December 2015 and were signed on its behalf by:

B Dodds - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 2015**

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 April 2008).

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 2014	
and 31 March 2015	<u>23,319</u>
DEPRECIATION	
At 1 April 2014	9,895
Charge for year	<u>3,356</u>
At 31 March 2015	<u>13,251</u>
NET BOOK VALUE	
At 31 March 2015	<u>10,068</u>
At 31 March 2014	<u>13,424</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.15 £	31.3.14 £
100	Ordinary shares	£1	<u>100</u>	<u>100</u>

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2015**

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 £10,109 (2014 - £6,391 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 £5,869 (2014 - £4,639) due to the company at the year end. This loan is interest free and has no fixed terms.

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
B C T (Scotland) Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) 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 B C T (Scotland) Limited for the year ended 31 March 2015 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes 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 Board of Directors of B C T (Scotland) Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of B C T (Scotland) Limited and state those matters that we have agreed to state to the Board of Directors of B C T (Scotland) Limited, as a body, 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 Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that B C T (Scotland) 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 B C T (Scotland) Limited. You consider that B C T (Scotland) 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 B C T (Scotland) 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.

Stark Main & Co Ltd
Chartered Tax Advisers & Accountants
Old Tweed Mill
Dunsdale Road
Selkirk
Borders
TD7 5DZ

23 December 2015

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.