

**Abbreviated Unaudited Accounts for the Year Ended 30 April 2015**  
**for**  
**Bradán Cuan Siar Ltd**

**Bradán Cuan Siar Ltd (Registered number: SC421753)**

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for the Year Ended 30 April 2015**

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**Bradan Cuan Siar Ltd**  
**Company Information**  
**for the Year Ended 30 April 2015**

**DIRECTORS:** A MacMillan  
E MacMillan

**SECRETARY:** CSM & Co

**REGISTERED OFFICE:** Campbell Stewart MacLennan & Co  
8 Wentworth Street  
Portree  
Isle of Skye  
IV51 9EJ

**REGISTERED NUMBER:** SC421753 (Scotland)

**ACCOUNTANTS:** Campbell Stewart MacLennan & Co  
Chartered Accountants  
8 Wentworth Street  
Portree  
Highland  
IV51 9EJ



**Bradán Cuan Siar Ltd (Registered number: SC421753)****Abbreviated Balance Sheet  
30 April 2015**

	Notes	30.4.15 £	£	30.4.14 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		232,293		205,380
<b>CREDITORS</b>					
Amounts falling due within one year		<u>237,556</u>		<u>203,781</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(237,556)</u>		<u>(203,781)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(5,263)</u>		<u>1,599</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		5,000		5,000
Profit and loss account			<u>(10,263)</u>		<u>(3,401)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(5,263)</u>		<u>1,599</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the
- (a) 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
- (b) 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 Board of Directors on 29 January 2016 and were signed on its behalf by:

A MacMillan - Director



**Bradán Cuan Siar Ltd (Registered number: SC421753)****Notes to the Abbreviated Accounts  
for the Year Ended 30 April 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).

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Deferred tax**

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

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 May 2014	205,380
Additions	26,913
At 30 April 2015	<u>232,293</u>
<b>NET BOOK VALUE</b>	
At 30 April 2015	<u>232,293</u>
At 30 April 2014	<u>205,380</u>

**3. CALLED UP SHARE CAPITAL**

Allotted and issued:

Number:	Class:	Nominal value:	30.4.15 £	30.4.14 £
5,000	Share capital 1	1	<u>5,000</u>	<u>5,000</u>

**4. GOING CONCERN**

At the 30 April 2015, the company had net current liabilities of £237,556 (2014 - £203,781), of which £236,955 (2014 - £196,135) was payable to Mr A MacMillan, director of Bradán Cuan Siar Ltd. Mr MacMillan has indicated that he will continue to support the company for the foreseeable future and for this reason the financial statements have been prepared on a going concern basis.





**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Bradán Cuan Siar Ltd**

**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 three) 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 Bradán Cuan Siar Ltd for the year ended 30 April 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 Bradán Cuan Siar Ltd, 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 Bradán Cuan Siar Ltd and state those matters that we have agreed to state to the Board of Directors of Bradán Cuan Siar Ltd, 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 Bradán Cuan Siar Ltd 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 loss of Bradán Cuan Siar Ltd. You consider that Bradán Cuan Siar Ltd 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 Bradán Cuan Siar Ltd. 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.

Campbell Stewart MacLennan & Co  
Chartered Accountants  
8 Wentworth Street  
Portree  
Highland  
IV51 9EJ

29 January 2016



