

Company Registration No. SC284866 (Scotland)

**Aberuchill Management Limited**

**Abbreviated financial statements  
for the year ended 31 May 2014**

**Saffery Champness**  
CHARTERED ACCOUNTANTS

THURSDAY



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26/02/2015

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COMPANIES HOUSE

**Aberuchill Management Limited**

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Aberuchill Management Limited

Abbreviated balance sheet  
As at 31 May 2014

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	Notes	£	2014 £	£	2013 £
<b>Fixed assets</b>					
Tangible assets	2		88,176		94,310
<b>Current assets</b>					
Stocks		148,700		158,505	
Debtors		3,057		23,659	
Cash at bank and in hand		177,810		107,690	
			<u>329,567</u>	<u>289,854</u>	
<b>Creditors: amounts falling due within one year</b>					
		(69,377)		(8,202)	
			<u>260,190</u>	<u>281,652</u>	
<b>Net current assets</b>					
			<u>348,366</u>	<u>375,962</u>	
<b>Total assets less current liabilities</b>					
<b>Accruals and deferred income</b>			(116,000)		(130,500)
			<u>232,366</u>	<u>245,462</u>	
<b>Capital and reserves</b>					
Called up share capital	3		289,400		289,400
Profit and loss account			(57,034)		(43,938)
			<u>232,366</u>	<u>245,462</u>	
<b>Shareholders' funds</b>					
			<u>232,366</u>	<u>245,462</u>	

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**Aberuchill Management Limited**

**Abbreviated balance sheet (continued)**

**As at 31 May 2014**

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For the financial year ended 31 May 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

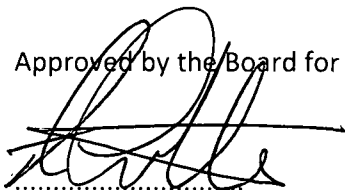
Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 3 to 4 form part of these financial statements.

Approved by the Board for issue on 25/2/2015



A Castle  
Director

Company Registration No. SC284866

**1 Accounting policies**

**1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

**1.3 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold property	8% per annum straight line basis
Plant and machinery	25% per annum reducing balance basis
Fixtures, fittings & equipment	25% per annum reducing balance basis
Motor vehicles	25% per annum reducing balance basis

**1.5 Stock**

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

**1.6 Single Farm Payment**

Single Farm Payment represents a twelve month entitlement received in the year.

In the event that the conditions for the receipt of the Single Farm Payment have not been met, income recognition is deferred until such time as those conditions can be assumed to have been met, and there is reasonable assurance that the Single Farm Payment will be received.

Aberuchill Management Limited

Notes to the abbreviated accounts (continued)  
For the year ended 31 May 2014

2 Fixed assets

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 June 2013	219,313
Additions	22,367
Disposals	(8,017)
At 31 May 2014	<u>233,663</u>
<b>Depreciation</b>	
At 1 June 2013	125,003
On disposals	(5,480)
Charge for the year	25,964
At 31 May 2014	<u>145,487</u>
<b>Net book value</b>	
At 31 May 2014	<u>88,176</u>
At 31 May 2013	<u><u>94,310</u></u>

3 Share capital

	<b>2014 £</b>	<b>2013 £</b>
<b>Allotted, called up and fully paid</b>		
289,400 Ordinary shares of £1 each	<u>289,400</u>	<u>289,400</u>