

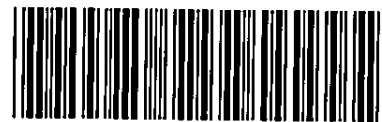
Company Registration No. SC284866 (Scotland)

ABERUCHILL MANAGEMENT LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2011

WEDNESDAY



S137BK18

SCT

22/02/2012

#627

COMPANIES HOUSE

Saffery Champness
CHARTERED ACCOUNTANTS

ABERUCHILL MANAGEMENT LIMITED

CONTENTS

	Page
Abbreviated balance sheet	1 - 2
Notes to the abbreviated accounts	3 - 4

ABERUCHILL MANAGEMENT LIMITED**ABBREVIATED BALANCE SHEET
AS AT 31 MAY 2011**

	Notes	£	2011 £	£	2010 £
Fixed assets					
Tangible assets	2		64,636		67,665
Current assets					
Stocks		157,240		127,725	
Debtors		25,133		15,495	
Cash at bank and in hand		10,518		23,257	
			<u>192,891</u>	<u>166,477</u>	
Creditors: amounts falling due within one year			<u>(71,318)</u>	<u>(17,840)</u>	
Net current assets			<u>121,573</u>		<u>148,637</u>
Total assets less current liabilities			<u>186,209</u>		<u>216,302</u>
Capital and reserves					
Called up share capital	3		289,400		289,400
Profit and loss account			(103,191)		(73,098)
Shareholders' funds			<u>186,209</u>		<u>216,302</u>

ABERUCHILL MANAGEMENT LIMITED

**ABBREVIATED BALANCE SHEET (continued)
AS AT 31 MAY 2011**

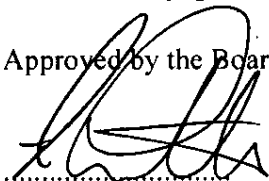
For the financial year ended 31 May 2011 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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

Approved by the Board for issue on 20.2.2012 ,



A Castle
Director

Company Registration No. SC284866

ABERUCHILL MANAGEMENT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2011

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 Turnover

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

1.3 Tangible fixed assets and depreciation

Tangible fixed assets 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:

Plant and machinery	25% per annum reducing balance basis
Fixtures, fittings & equipment	25% per annum reducing balance basis
Motor vehicles	20% per annum reducing balance basis

1.4 Stock

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

1.5 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 2011**

2 Fixed assets

	Tangible assets £
Cost	
At 1 June 2010	163,175
Additions	26,550
Disposals	(7,032)
At 31 May 2011	<u>182,693</u>
Depreciation	
At 1 June 2010	95,510
On disposals	(3,077)
Charge for the year	25,624
At 31 May 2011	<u>118,057</u>
Net book value	
At 31 May 2011	<u>64,636</u>
At 31 May 2010	<u>67,665</u>

3 Share capital

	2011 £	2010 £
Allotted, called up and fully paid		
289,400 Ordinary Shares of £1 each	<u>289,400</u>	<u>289,400</u>