

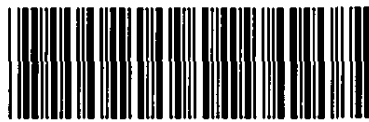
Company Registration No. SC284866 (Scotland)

**ABERUCHILL MANAGEMENT LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 MAY 2012**

WEDNESDAY



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10/04/2013

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COMPANIES HOUSE

***Saffery Champness***

CHARTERED ACCOUNTANTS

**ABERUCHILL MANAGEMENT LIMITED**

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**ABERUCHILL MANAGEMENT LIMITED****ABBREVIATED BALANCE SHEET  
AS AT 31 MAY 2012**

	Notes	£	2012 £	£	2011 £
<b>Fixed assets</b>					
Tangible assets	2		84,295		64,636
<b>Current assets</b>					
Stocks		159,720		157,240	
Debtors		47,553		25,133	
Cash at bank and in hand		82,901		10,518	
			<u>290,174</u>	<u>192,891</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(24,457)</u>		<u>(71,318)</u>	
<b>Net current assets</b>			<u>265,717</u>		<u>121,573</u>
<b>Total assets less current liabilities</b>			<u>350,012</u>		<u>186,209</u>
<b>Accruals and deferred income</b>			<u>(145,000)</u>		<u>-</u>
			<u>205,012</u>		<u>186,209</u>
<b>Capital and reserves</b>					
Called up share capital	3		289,400		289,400
Profit and loss account			(84,388)		(103,191)
<b>Shareholders' funds</b>			<u>205,012</u>		<u>186,209</u>

**ABERUCHILL MANAGEMENT LIMITED**

**ABBREVIATED BALANCE SHEET (continued)  
AS AT 31 MAY 2012**

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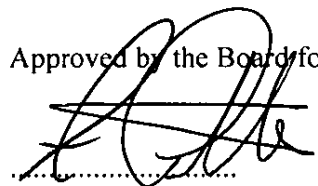
For the financial year ended 31 May 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

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 4/4/13 .....



.....  
A Castle  
Director

**Company Registration No. SC284866**

# ABERUCHILL MANAGEMENT LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2012

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### 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:

Land and buildings freehold	2% 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 2012**

**2 Fixed assets**

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 June 2011	182,693
Additions	43,979
Disposals	(10,867)
At 31 May 2012	<u>215,805</u>
<b>Depreciation</b>	
At 1 June 2011	118,057
On disposals	(8,577)
Charge for the year	22,030
At 31 May 2012	<u>131,510</u>
<b>Net book value</b>	
At 31 May 2012	<u>84,295</u>
At 31 May 2011	<u>64,636</u>

**3 Share capital**

	<b>2012 £</b>	<b>2011 £</b>
<b>Allotted, called up and fully paid</b>		
289,400 Ordinary Shares of £1 each	<u>289,400</u>	<u>289,400</u>