

REGISTERED NUMBER: SC033266 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 30 June 2012

for

Andrew Kay & Company
(Curling Stones) Limited



Andrew Kay & Company
(Curling Stones) Limited (Registered number: SC033266)

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for the Year Ended 30 June 2012

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Andrew Kay & Company
(Curling Stones) Limited

Company Information
for the Year Ended 30 June 2012

DIRECTORS:

Mr D M Macrae
MR R A Wyllie

SECRETARY:

Mr T McFarlane

REGISTERED OFFICE:

Victoria Works
9 Barskimming Road
Mauchline
Ayrshire
KA5 5AJ

REGISTERED NUMBER:

SC033266 (Scotland)

Andrew Kay & Company
(Curling Stones) Limited (Registered number: SC033266)

Abbreviated Balance Sheet
30 June 2012

	Notes	30.6.12 £	£	30.6.11 £	£
FIXED ASSETS					
Tangible assets	2		50,301		54,062
Investments	3		179		179
			<u>50,480</u>		<u>54,241</u>
CURRENT ASSETS					
Stocks		173,174		149,993	
Debtors		123,210		117,472	
Cash in hand		21		118	
		<u>296,405</u>		<u>267,583</u>	
CREDITORS					
Amounts falling due within one year	4	147,381		145,636	
NET CURRENT ASSETS			<u>149,024</u>		<u>121,947</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>199,504</u>		<u>176,188</u>
PROVISIONS FOR LIABILITIES			<u>3,614</u>		<u>3,676</u>
NET ASSETS			<u><u>195,890</u></u>		<u><u>172,512</u></u>
CAPITAL AND RESERVES					
Called up share capital	5		9,900		9,900
Revaluation reserve			76,996		76,996
Other reserves			1,429		1,429
Profit and loss account			107,565		84,187
SHAREHOLDERS' FUNDS			<u><u>195,890</u></u>		<u><u>172,512</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2012 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
- (b) 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.

The notes form part of these abbreviated accounts

Andrew Kay & Company
(Curling Stones) Limited (Registered number: SC033266)

Abbreviated Balance Sheet - continued
30 June 2012

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 25 March 2013 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D M Macrae', written in a cursive style.

Mr D M Macrae - Director

The notes form part of these abbreviated accounts

Andrew Kay & Company
(Curling Stones) Limited (Registered number: SC033266)

Notes to the Abbreviated Accounts
for the Year Ended 30 June 2012

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets 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.

Freehold property	- 4% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 10% 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 OR VALUATION	
At 1 July 2011	183,717
Additions	2,970
At 30 June 2012	186,687
DEPRECIATION	
At 1 July 2011	129,655
Charge for year	6,731
At 30 June 2012	136,386
NET BOOK VALUE	
At 30 June 2012	50,301
At 30 June 2011	54,062

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Notes to the Abbreviated Accounts - continued
for the Year Ended 30 June 2012

3. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST OR VALUATION	
At 1 July 2011	
and 30 June 2012	179
NET BOOK VALUE	
At 30 June 2012	179
At 30 June 2011	179

4. CREDITORS

Creditors include an amount of £32,512 (30.6.11 - £22,929) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal	30.6.12	30.6.11
		value:	£	£
9,900	Ordinary Shares	£1	9,900	9,900