

Company Registration No. SC034795 (Scotland)

ALLAN MOORE (DRUMMOND) LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011

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ALLAN MOORE (DRUMMOND) LIMITED

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ALLAN MOORE (DRUMMOND) LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2011

	Notes	2011 £	£	2010 £	£
Fixed assets					
Tangible assets	2	450,233		349,003	
Investments	2	4,740		4,740	
		454,973		353,743	
Current assets					
Stocks		224,709		194,650	
Debtors		155,695		108,132	
Cash at bank and in hand		289,346		335,949	
		669,750		638,731	
Creditors: amounts falling due within one year	3	(289,461)		(210,170)	
Net current assets			380,289		428,561
Total assets less current liabilities			835,262		782,304
Creditors: amounts falling due after more than one year	4		(24,000)		(4,750)
Provisions for liabilities			(50,615)		(30,864)
Accruals and deferred income			(2,753)		(3,353)
			757,894		743,337
Capital and reserves					
Called up share capital	5	20,501		20,501	
Other reserves		4,499		4,499	
Profit and loss account		732,894		718,337	
Shareholders' funds			757,894		743,337

ALLAN MOORE (DRUMMOND) LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

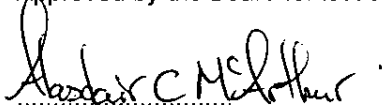
AS AT 31 MARCH 2011

For the financial year ended 31 March 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 directors acknowledge their 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.

Approved by the Board for issue on 15 DECEMBER 2011



A C McArthur
Director

Company Registration No. SC034795

ALLAN MOORE (DRUMMOND) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 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 the total invoice value, excluding VAT on sales made during the year.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land and capital herd 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 buildings	straight line over 25 years
Plant and machinery	10% reducing balance basis
Motor vehicles	22.5% reducing balance basis
Capital herd	not depreciated

1.4 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6 Stock

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

1.7 Pensions

The company makes contributions into the personal pension funds of the directors. Contributions payable are charged to the profit and loss account in the year they are payable.

1.8 Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

1.9 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

ALLAN MOORE (DRUMMOND) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2011

1 Accounting policies

(continued)

1.10 Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

2 Fixed assets

	Tangible assets	Investments	Total
	£	£	£
Cost			
At 1 April 2010	991,574	4,740	996,314
Additions	169,556	-	169,556
Disposals	(121,994)	-	(121,994)
At 31 March 2011	1,039,136	4,740	1,043,876
Depreciation			
At 1 April 2010	642,571	-	642,571
On disposals	(88,657)	-	(88,657)
Charge for the year	34,989	-	34,989
At 31 March 2011	588,903	-	588,903
Net book value			
At 31 March 2011	450,233	4,740	454,973
At 31 March 2010	349,003	4,740	353,743

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £10,000 (2010 - £4,750).

4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £24,000 (2010 - £4,750).

ALLAN MOORE (DRUMMOND) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2011

5	Share capital	2011	2010
		£	£
	Allotted, called up and fully paid		
	20,501 Ordinary Shares of £1 each	20,501	20,501
		<u>20,501</u>	<u>20,501</u>