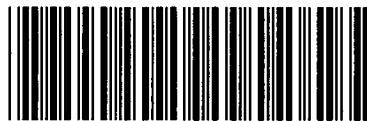


Company Registration No. SC034795 (Scotland)

**ALLAN MOORE (DRUMMOND) LIMITED**  
**UNAUDITED ABBREVIATED FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

WEDNESDAY



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# ALLAN MOORE (DRUMMOND) LIMITED

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# ALLAN MOORE (DRUMMOND) LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2016

|                                                                | Notes | 2016<br>£      | £              | 2015<br>£      | £              |
|----------------------------------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                            |       |                |                |                |                |
| Tangible assets                                                | 2     |                | 360,875        |                | 467,271        |
| Investments                                                    | 2     |                | 7,740          |                | 7,740          |
|                                                                |       |                | <u>368,615</u> |                | <u>475,011</u> |
| <b>Current assets</b>                                          |       |                |                |                |                |
| Stocks                                                         |       | 198,764        |                | 249,448        |                |
| Debtors                                                        |       | 169,108        |                | 72,264         |                |
| Cash at bank and in hand                                       |       | 114,947        |                | 262,001        |                |
|                                                                |       | <u>482,819</u> |                | <u>583,713</u> |                |
| <b>Creditors: amounts falling due within one year</b>          | 3     | (242,038)      |                | (202,586)      |                |
| <b>Net current assets</b>                                      |       |                | <u>240,781</u> |                | <u>381,127</u> |
| <b>Total assets less current liabilities</b>                   |       |                | <u>609,396</u> |                | <u>856,138</u> |
| <b>Creditors: amounts falling due after more than one year</b> | 4     |                | (12,283)       |                | (12,283)       |
| <b>Provisions for liabilities</b>                              |       |                | (33,141)       |                | (79,509)       |
| <b>Accruals and deferred income</b>                            |       |                | -              |                | (353)          |
|                                                                |       |                | <u>563,972</u> |                | <u>763,993</u> |
| <b>Capital and reserves</b>                                    |       |                |                |                |                |
| Called up share capital                                        | 5     |                | 20,501         |                | 20,501         |
| Other reserves                                                 |       |                | 4,499          |                | 4,499          |
| Profit and loss account                                        |       |                | 538,972        |                | 738,993        |
| <b>Shareholders' funds</b>                                     |       |                | <u>563,972</u> |                | <u>763,993</u> |

# ALLAN MOORE (DRUMMOND) LIMITED

## ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2016

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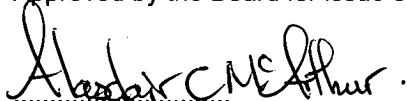
For the financial year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their 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.

Approved by the Board for issue on 17/10/16.....



A C McArthur  
Director

Company Registration No. SC034795

# ALLAN MOORE (DRUMMOND) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED 31 MARCH 2016**

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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 January 2015).

#### **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 and 33% straight line basis |
| Motor vehicles      | 22.5% reducing balance basis                           |
| Capital herd        | not depreciated                                        |

#### **1.4 Investments**

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

#### **1.5 Stock**

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

#### **1.6 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.

#### **1.7 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.

#### **1.8 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.

#### **1.9 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.

# ALLAN MOORE (DRUMMOND) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

### 2 Fixed assets

|                       | Tangible<br>assets<br>£ | Investments<br>£ | Total<br>£ |
|-----------------------|-------------------------|------------------|------------|
| <b>Cost</b>           |                         |                  |            |
| At 1 April 2015       | 1,201,767               | 7,740            | 1,209,507  |
| Additions             | 24,670                  | -                | 24,670     |
| Disposals             | (96,676)                | -                | (96,676)   |
| At 31 March 2016      | 1,129,761               | 7,740            | 1,137,501  |
| <b>Depreciation</b>   |                         |                  |            |
| At 1 April 2015       | 734,496                 | -                | 734,496    |
| On disposals          | (17,259)                | -                | (17,259)   |
| Charge for the year   | 51,649                  | -                | 51,649     |
| At 31 March 2016      | 768,886                 | -                | 768,886    |
| <b>Net book value</b> |                         |                  |            |
| At 31 March 2016      | 360,875                 | 7,740            | 368,615    |
| At 31 March 2015      | 467,271                 | 7,740            | 475,011    |

### 3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £12,284 (2015 - £42,616).

### 4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £12,283 (2015 - £12,283).

### 5 Share capital

|                                           | 2016<br>£ | 2015<br>£ |
|-------------------------------------------|-----------|-----------|
| <b>Allotted, called up and fully paid</b> |           |           |
| 20,501 Ordinary Shares of £1 each         | 20,501    | 20,501    |