REGISTERED NUMBER: SC232111 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 May 2012

for

Drumoig Turf Maintenance Ltd

WEDNESDAY

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COMPANIES HOUSE

Drumoig Turf Maintenance Ltd

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for the Year Ended 31 May 2012

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Drumoig Turf Maintenance Ltd

Company Information
for the Year Ended 31 May 2012

DIRECTORS:	D A H Smith I Menzies
SECRETARY:	D A H Smith
REGISTERED OFFICE:	The Drumoig Hotel Drumoig Leuchars St Andrews Fife KY16 0DS
REGISTERED NUMBER:	SC232111 (Scotland)
ACCOUNTANTS:	Chris Beaton CA Little Brooksby Queen's Terrace St Andrews Fife KY16 9ER

Drumoig Turf Maintenance Ltd

Abbreviated Balance Sheet
31 May 2012

	Notes	31.5.12 £	£	31.5.11 £	£
FIXED ASSETS					
Tangible assets	2		151,993		115,429
CURRENT ASSETS					
Stocks		25,600		13,167	
Debtors		21,564		10,951	
Cash at bank and in hand		45,757		85,474	
		92,921		109,592	
CREDITORS					
Amounts falling due within one year		130,972		232,535	
NET CURRENT LIABILITIES			(38,051)		(122,943)
TOTAL ASSETS LESS CURRENT LIABILITIES			113,942		(7,514)
CREDITORS					
Amounts falling due after more than one year	3		(150,400)		(20,000)
ACCRUALS AND DEFERRED INCOME			(57,583)		(60,675)
NET LIABILITIES			(94,041)		(88,189)
CAPITAL AND RESERVES					
Called up share capital	4		2,000		2,000
Profit and loss account			(96,041)		(90,189)
SHAREHOLDERS' FUNDS			(94,041)		(88,189)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 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.

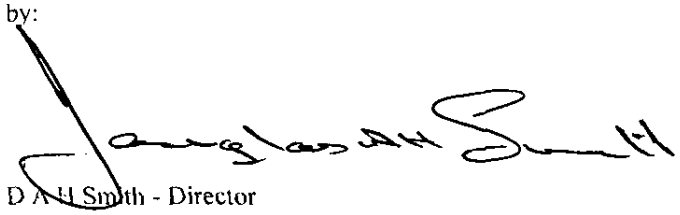
The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 May 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 9 November 2012 and were signed on its behalf by:



D A H Smith - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
Following the commitment of the shareholders and the directors to provide necessary financial support to the company the accounts have been prepared on a going concern basis.

Accounting convention
The financial statements have been prepared under the historical cost convention 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	- 2% on cost
Improvements to property	- 2% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks
Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

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2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2011	349,482
Additions	71,281
Disposals	(38,753)
At 31 May 2012	382,010
DEPRECIATION	
At 1 June 2011	234,053
Charge for year	30,028
Eliminated on disposal	(34,064)
At 31 May 2012	230,017
NET BOOK VALUE	
At 31 May 2012	151,993
At 31 May 2011	115,429

3. CREDITORS

Creditors include the following debts falling due in more than five years:

	31.5.12 £	31.5.11 £
Repayable otherwise than by instalments	150,400	-

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.5.12 £	31.5.11 £
2,000	Ordinary shares of £1 each	£1	2,000	2,000