REGISTERED NUMBER: SC431821 (Scotland)

Abbreviated Unaudited Accounts

for the Period 4 September 2012 to 30 September 2013

for

Avium Ltd

Avium Ltd (Registered number: SC431821)

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for the Period 4 September 2012 to 30 September 2013

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Avium Ltd

Company Information
for the Period 4 September 2012 to 30 September 2013

DIRECTORS:	I Cornfoot Miss J C Stewart
SECRETARY:	
REGISTERED OFFICE:	3 Wester Delfour Alvie Estate Kingussie Inverness-shire PH21 1NE
REGISTERED NUMBER:	SC431821 (Scotland)
ACCOUNTANTS:	Peter Munro & Company Chartered Certified Accountants 15-17 High Street Kingussie Inverness-shire PH21 1HS

Abbreviated Balance Sheet
30 September 2013

	Notes	£	£
FIXED ASSETS			
Tangible assets	2		5,733
CURRENT ASSETS			
Stocks		40	
Debtors		7,584	
Cash at bank		6,121	
		13.745	
CREDITORS			
Amounts falling due within one year		10,886	
NET CURRENT ASSETS			2,859
TOTAL ASSETS LESS CURRENT LIABILITIES			8,592
PROVISIONS FOR LIABILITIES			1,147
NET ASSETS			7,445
CAPITAL AND RESERVES			
Called up share capital	3		2
Profit and loss account			7,443
SHAREHOLDERS' FUNDS			7,445

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2013.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2013 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 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 24 April 2014 and were signed on its behalf by:

I Cornfoot - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Period 4 September 2012 to 30 September 2013

1. ACCOUNTING POLICIES

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.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on cost

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.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
Additions	7,697
At 30 September 2013	7,697
DEPRECIATION	
Charge for period	1,964
At 30 September 2013	1,964
NET BOOK VALUE	
At 30 September 2013	5,733

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
2	Ordinary shares	1	2

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.