

COMPANY REGISTRATION NUMBER SC054571

**ABERCAIRN OF SCOTLAND LIMITED**  
**ABBREVIATED ACCOUNTS**  
**31ST JANUARY 2013**



**ABERCROMBIE GEMMELL LIMITED**

Chartered Accountants  
10 Canniesburn Drive  
Bearsden  
Glasgow  
G61 1BE

# **ABERCAIRN OF SCOTLAND LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31ST JANUARY 2013**

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# ABERCAIRN OF SCOTLAND LIMITED

## ABBREVIATED BALANCE SHEET

31ST JANUARY 2013

	Note	2013	2012
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		-	-
Tangible assets		<u>150,598</u>	<u>150,888</u>
		<u>150,598</u>	<u>150,888</u>
<b>CURRENT ASSETS</b>			
Stocks		976	1,546
Debtors		4,755	5,585
Cash at bank and in hand		<u>41,477</u>	<u>32,255</u>
		47,208	39,386
<b>CREDITORS: Amounts falling due within one year</b>		<u>66,107</u>	<u>59,782</u>
<b>NET CURRENT LIABILITIES</b>		<u>(18,899)</u>	<u>(20,396)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>131,699</u>	<u>130,492</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>400</u>	<u>408</u>
		<u>131,299</u>	<u>130,084</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	186	186
Share premium account		2,950	2,950
Revaluation reserve		128,997	128,997
Other reserves		64	64
Profit and loss account		<u>(898)</u>	<u>(2,113)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>131,299</u>	<u>130,084</u>

The Balance sheet continues on the following page.

The notes on pages 3 to 5 form part of these abbreviated accounts.

# ABERCAIRN OF SCOTLAND LIMITED

## ABBREVIATED BALANCE SHEET *(continued)*

31ST JANUARY 2013

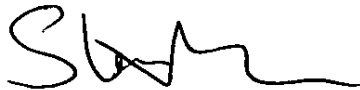
The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The director acknowledges his responsibility for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) 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 section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved and signed by the director and authorised for issue on 31st July 2013.



S ANSON

Company Registration Number: SC054571

The notes on pages 3 to 5 form part of these abbreviated accounts.



**ABERCAIRN OF SCOTLAND LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31ST JANUARY 2013**

**1. ACCOUNTING POLICIES** *(continued)*

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, except that the recognition of deferred tax assets is limited to the extent that the company anticipates making sufficient taxable profits in the future to absorb the reversal of the underlying timing differences.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Rental income**

Rental income is credited to the profit and loss account when received.

**2. FIXED ASSETS**

	<b>Intangible Assets £</b>	<b>Tangible Assets £</b>	<b>Total £</b>
<b>COST OR VALUATION</b>			
At 1st February 2012	25,000	191,149	216,149
Additions	—	398	398
<b>At 31st January 2013</b>	<u>25,000</u>	<u>191,547</u>	<u>216,547</u>
<b>DEPRECIATION</b>			
At 1st February 2012	25,000	40,261	65,261
Charge for year	—	688	688
<b>At 31st January 2013</b>	<u>25,000</u>	<u>40,949</u>	<u>65,949</u>
<b>NET BOOK VALUE</b>			
<b>At 31st January 2013</b>	<u>—</u>	<u>150,598</u>	<u>150,598</u>
At 31st January 2012	<u>—</u>	<u>150,888</u>	<u>150,888</u>

**ABERCAIRN OF SCOTLAND LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31ST JANUARY 2013**

**3. SHARE CAPITAL**

Allotted, called up and fully paid:

	2013		2012	
	No	£	No	£
186 Ordinary shares of £1 each	<u>186</u>	<u>186</u>	<u>186</u>	<u>186</u>

**4. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Mr S Anson, director who owns 99% of the issues share capital of the company.