

**Abbreviated Accounts for the Year Ended 31 March 2015**  
**for**  
**ABERDOUR TRADING LIMITED**

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for the Year Ended 31 March 2015**

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**ABERDOUR TRADING LIMITED**

**Company Information  
for the Year Ended 31 March 2015**

**DIRECTORS:**

R McCombie  
FJ McCombie

**REGISTERED OFFICE:**

Traill Drive  
Montrose  
Angus  
DD10 8SW

**REGISTERED NUMBER:**

SC096908 (Scotland)

**ACCOUNTANTS:**

Account Tax Ltd  
Chartered Certified Accountants  
Traill Drive  
Montrose  
Angus  
DD10 8SW

**ABERDOUR TRADING LIMITED (REGISTERED NUMBER: SC096908)**

**Abbreviated Balance Sheet  
31 March 2015**

	Notes	2015 £	£	2014 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		<b>146,056</b>		155,056
Tangible assets	3		<b>16,927</b>		<u>18,837</u>
			<b>162,983</b>		<u>173,893</u>
<b>CURRENT ASSETS</b>					
Stocks		<b>3,795</b>		3,912	
Debtors		<b>12,989</b>		26,585	
Cash at bank and in hand		<b>31,301</b>		<u>58,690</u>	
		<b>48,085</b>		<u>89,187</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<b>190,642</b>		<u>150,646</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(142,557)</b>		<u>(61,459)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>20,426</b>		<u>112,434</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		<b>2</b>		2
Profit and loss account			<b>20,424</b>		<u>112,432</u>
<b>SHAREHOLDERS' FUNDS</b>			<b>20,426</b>		<u>112,434</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 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 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.
- (b)

**ABERDOUR TRADING LIMITED (REGISTERED NUMBER: SC096908)**

**Abbreviated Balance Sheet - continued**  
**31 March 2015**

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 November 2015 and were signed on its behalf by:

FJ McCombie - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2015**

**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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised over its estimated useful life of 25 years.

**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

**Stock**

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

**Deferred tax**

Deferred tax due to timing differences is immaterial and therefore not recognised.

**2. INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 April 2014 and 31 March 2015	<b><u>227,056</u></b>
<b>AMORTISATION</b>	
At 1 April 2014	<b>72,000</b>
Amortisation for year	<b><u>9,000</u></b>
At 31 March 2015	<b><u>81,000</u></b>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<b><u>146,056</u></b>
At 31 March 2014	<b><u>155,056</u></b>

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2015**

**3. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 April 2014	<b>94,873</b>
Additions	<b><u>3,207</u></b>
At 31 March 2015	<b><u>98,080</u></b>
<b>DEPRECIATION</b>	
At 1 April 2014	<b>76,036</b>
Charge for year	<b><u>5,117</u></b>
At 31 March 2015	<b><u>81,153</u></b>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<b><u>16,927</u></b>
At 31 March 2014	<b><u>18,837</u></b>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	<b>2015</b>	2014
			<b>£</b>	<b>£</b>
2	Ordinary	£1	<b><u>2</u></b>	<b><u>2</u></b>

**5. RELATED PARTY DISCLOSURES**

During the year, total dividends of £130,200 (2014 - £52,000) were paid to the directors .

The company was under the control of F McCombie throughout the current year and R McCombie and F McCombie throughout the previous year.

During the year the director advanced the company net amounts totalling £62,251. As at 31 March 2015 included within other creditors is a balance outstanding due to the director of £127,638 (2014 - £65,387).

**ABERDOUR TRADING LIMITED**

**Report of the Accountants to the Directors of  
Aberdour Trading Limited**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2015 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Account Tax Ltd  
Chartered Certified Accountants  
Traill Drive  
Montrose  
Angus  
DD10 8SW

24 November 2015



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.