



BELL & COMPANY
CHARTERED ACCOUNTANTS

ABERUTHVEN TRIANGLE LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2012

Company Registration No. SC267179 (Scotland)

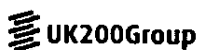


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ABERUTHVEN TRIANGLE LIMITED

CONTENTS

	Page
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2

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1

ABERUTHVEN TRIANGLE LIMITED

ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2012

	Notes	2012 £	£	2011 £	£
Current assets					
Stocks		114,429		46,498	
Debtors		114,276		113,968	
Cash at bank and in hand		2,036		92,797	
		<u>230,741</u>		<u>253,263</u>	
Creditors: amounts falling due within one year		<u>(144,851)</u>		<u>(165,764)</u>	
Total assets less current liabilities			<u>85,890</u>		<u>87,499</u>
Capital and reserves					
Called up share capital	2		80		80
Profit and loss account			<u>85,810</u>		<u>87,419</u>
Shareholders' funds			<u>85,890</u>		<u>87,499</u>

For the financial year ended 30 April 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for 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 sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 22 January 2013


A A Coventry
Director

Company Registration No. SC267179

ABERUTHVEN TRIANGLE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2012

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 April 2008).

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Stock and work in progress

Work in progress is valued at the lower of cost and net realisable value.

1.4 Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Timing differences are differences between the taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of underlying timing differences can be deducted.

Deferred tax is not recognised when fixed assets are revalued unless by the balance sheet date there is a binding agreement to sell the revalued assets and the asset has been revalued to selling price. Neither is deferred tax recognised when fixed assets are sold and it is more likely than not that the taxable gain will be rolled over, being charged to tax only if and when the replacement assets are sold.

Deferred tax is measured on a non-discounted basis.

2 Share capital

	2012	2011
	£	£
Allotted, called up and fully paid		
80 Ordinary shares of £1 each	80	80