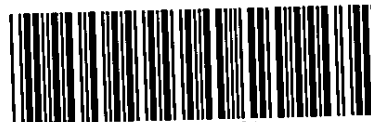


REGISTERED NUMBER: SC299016 (Scotland)

**ABERCORN DAIRIES LTD.**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**

JRD Partnership Ltd  
23 Main Street  
Dalry  
KA24 5DP

WEDNESDAY



SCT

\*S2BBJGVS\*

26/06/2013

#816

COMPANIES HOUSE

**ABERCORN DAIRIES LTD. (REGISTERED NUMBER: SC299016)**

**CONTENTS OF THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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**ABERCORN DAIRIES LTD.**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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<b>DIRECTORS:</b>	G Naismith J Fraser
<b>SECRETARY:</b>	G Naismith
<b>REGISTERED OFFICE:</b>	11 Portland Road Kilmarnock Ayrshire KA1 2BT
<b>BUSINESS ADDRESS:</b>	Unit 22 Abercorn Street Paisley Renfrewshire PA3 4AY
<b>REGISTERED NUMBER:</b>	SC299016 (Scotland)
<b>ACCOUNTANTS:</b>	JRD Partnership Ltd 23 Main Street Dalry KA24 5DP
<b>BANKERS:</b>	Bank of Scotland The Cross Paisley PA1 1DB

**ABERCORN DAIRIES LTD. (REGISTERED NUMBER: SC299016)****ABBREVIATED BALANCE SHEET  
31 MARCH 2013**

	Notes	2013 £	2012 £
<b>FIXED ASSETS</b>			
Intangible assets	2	50,294	55,155
Tangible assets	3	26,951	24,091
		<u>77,245</u>	<u>79,246</u>
<b>CURRENT ASSETS</b>			
Stocks		12,376	8,266
Debtors		42,170	40,398
Cash at bank		58,863	53,884
		<u>113,409</u>	<u>102,548</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>185,351</u>	<u>172,466</u>
<b>NET CURRENT LIABILITIES</b>		<u>(71,942)</u>	<u>(69,918)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		5,303	9,328
<b>CREDITORS</b>			
Amounts falling due after more than one year		(399)	(5,026)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(4,895)</u>	<u>(4,214)</u>
<b>NET ASSETS</b>		<u>9</u>	<u>88</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	2	2
Profit and loss account		7	86
<b>SHAREHOLDERS' FUNDS</b>		<u>9</u>	<u>88</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

The notes form part of these abbreviated accounts

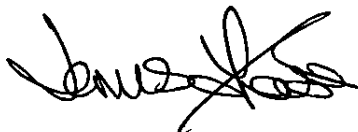
**ABERCORN DAIRIES LTD. (REGISTERED NUMBER: SC299016)**

**ABBREVIATED BALANCE SHEET - continued**  
**31 MARCH 2013**

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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 19 June 2013 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J Fraser', is written over a horizontal line.

J Fraser - Director

The notes form part of these abbreviated accounts

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**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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**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 businesses from third parties, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc                      -    25% on cost and 15% on reducing balance

**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 provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes.

The deferred tax balance has not been discounted.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2013**

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2012	102,609
Additions	6,000
	<hr/>
At 31 March 2013	108,609
	<hr/>
<b>AMORTISATION</b>	
At 1 April 2012	47,454
Amortisation for year	10,861
	<hr/>
At 31 March 2013	58,315
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2013	50,294
	<hr/>
At 31 March 2012	55,155
	<hr/>

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2012	43,413
Additions	9,950
	<hr/>
At 31 March 2013	53,363
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2012	19,322
Charge for year	7,090
	<hr/>
At 31 March 2013	26,412
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2013	26,951
	<hr/>
At 31 March 2012	24,091
	<hr/>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2013	2012
		£1	£	£
2	Ordinary		2	2
			<hr/>	<hr/>