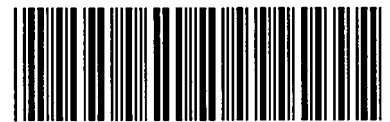


**ABOYNE SERVICE STATION LIMITED**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2014**

TUESDAY



\*S3KW38LB\*

SCT

18/11/2014

#176

COMPANIES HOUSE

Johnston Carmichael LLP  
16 Carden Place  
Aberdeen  
AB10 1FX

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2014**

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**ABOYNE SERVICE STATION LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2014**

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**DIRECTORS:**

B B A Grant  
A J Grant

**REGISTERED OFFICE:**

Main Road  
ABOYNE  
AB34 5HR

**REGISTERED NUMBER:**

SC351620

**ACCOUNTANTS:**

Johnston Carmichael LLP  
16 Carden Place  
Aberdeen  
AB10 1FX

**ABOYNE SERVICE STATION LIMITED (REGISTERED NUMBER: SC351620)****ABBREVIATED BALANCE SHEET  
31 MARCH 2014**

	Notes	2014 £	2013 £
<b>FIXED ASSETS</b>			
Tangible assets	2	48,992	43,917
<b>CURRENT ASSETS</b>			
Stocks		184,900	145,447
Debtors		209,796	120,373
Cash at bank and in hand		50,871	110,883
		<u>445,567</u>	<u>376,703</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>155,200</u>	<u>184,246</u>
<b>NET CURRENT ASSETS</b>		<u>290,367</u>	<u>192,457</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>339,359</u>	<u>236,374</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>8,261</u>	<u>6,894</u>
<b>NET ASSETS</b>		<u><u>331,098</u></u>	<u><u>229,480</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	1,000	1,000
Profit and loss account		<u>330,098</u>	<u>228,480</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>331,098</u></u>	<u><u>229,480</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2014 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.

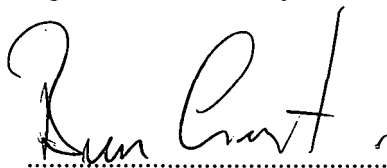
The notes form part of these abbreviated accounts

**ABBREVIATED BALANCE SHEET - continued**  
**31 MARCH 2014**

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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 11-11-2014 and were signed on its behalf by:

  
.....

B B A Grant - Director

The notes form part of these abbreviated accounts

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2014**

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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.

**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	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Included in motor vehicles are classic cars which are not depreciated as in the opinion of the directors the cars are increasing in value.

**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 taxation is provided in full on timing differences which result in an obligation at the balance sheet date, to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 MARCH 2014**

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2013	60,918
Additions	9,273
	<u>70,191</u>
At 31 March 2014	<u>70,191</u>
<b>DEPRECIATION</b>	
At 1 April 2013	17,001
Charge for year	4,198
	<u>21,199</u>
At 31 March 2014	<u>21,199</u>
<b>NET BOOK VALUE</b>	
At 31 March 2014	<u>48,992</u>
At 31 March 2013	<u>43,917</u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>