

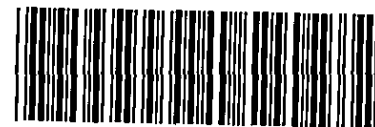
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Registration number SC 018426

**Aberdeen Mineral Water Co Ltd**

**Abbreviated accounts**

**for the year ended 30 April 2009**

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# **Aberdeen Mineral Water Co Ltd**

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**Aberdeen Mineral Water Co Ltd**

**Abbreviated balance sheet  
as at 30 April 2009**

		<b>2009</b>		<b>2008</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>2</b>		81,692		113,130
<b>Current assets</b>					
Stocks		81,260		98,071	
Debtors		12,857		35,957	
Cash at bank and in hand		135,754		685	
		<u>229,871</u>		<u>134,713</u>	
<b>Creditors: amounts falling due within one year</b>	<b>3</b>	<u>(97,877)</u>		<u>(50,356)</u>	
<b>Net current assets</b>			<u>131,994</u>		<u>84,357</u>
<b>Total assets less current liabilities</b>			213,686		197,487
<b>Net assets</b>			<u><u>213,686</u></u>		<u><u>197,487</u></u>
<b>Capital and reserves</b>					
Called up share capital	<b>4</b>		45,309		45,309
Other reserves			24,541		24,541
Profit and loss account			143,836		127,637
<b>Shareholders' funds</b>			<u><u>213,686</u></u>		<u><u>197,487</u></u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 3 to 5 form an integral part of these financial statements.**

**Aberdeen Mineral Water Co Ltd**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 30 April 2009**

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 April 2009 ; and
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
  - (2) 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 year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies.

The abbreviated accounts were approved by the Board on 22 December 2009 and signed on its behalf by

**M.I. Robb**  
**Director**

A handwritten signature in black ink, appearing to read 'M.I. Robb', is written over a horizontal line.

**Registration number SC 018426**

**The notes on pages 3 to 5 form an integral part of these financial statements.**

**Aberdeen Mineral Water Co Ltd**

**Notes to the abbreviated financial statements  
for the year ended 30 April 2009**

**1. Accounting policies**

**1.1. Accounting convention**

The accounts 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 the total invoice value, excluding value added tax, of sales made during the year.

**1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	no depreciation charged
Plant and machinery	-	7 years straight line
Motor vehicles	-	5 years straight line

Depreciation is not provided for in respect of freehold property as the Directors consider the residual value to be in excess of the value shown in the accounts.

**1.4. Stock**

Stock is valued at the lower of cost and net realisable value.

**1.5. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

# Aberdeen Mineral Water Co Ltd

## Notes to the abbreviated financial statements for the year ended 30 April 2009

..... continued

### 1.6. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Fixed assets	Tangible fixed assets £
<b>Cost</b>	
At 1 May 2008	755,820
Disposals	(29,712)
At 30 April 2009	<u>726,108</u>
<b>Depreciation</b>	
At 1 May 2008	642,690
On disposals	(1,200)
Charge for year	2,926
At 30 April 2009	<u>644,416</u>
<b>Net book values</b>	
At 30 April 2009	<u>81,692</u>
At 30 April 2008	<u><u>113,130</u></u>

**Aberdeen Mineral Water Co Ltd**

**Notes to the abbreviated financial statements  
for the year ended 30 April 2009**

..... continued

<b>3. Creditors: amounts falling due within one year</b>	<b>2009 £</b>	<b>2008 £</b>
Creditors include the following:		
Secured creditors	-	42,347
	<u>          </u>	<u>          </u>
<b>4. Share capital</b>	<b>2009 £</b>	<b>2008 £</b>
<b>Authorised</b>		
75,000 Ordinary shares of £1 each	75,000	75,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid</b>		
45,309 Ordinary shares of £1 each	45,309	45,309
	<u>          </u>	<u>          </u>
<b>Equity Shares</b>		
45,309 Ordinary shares of £1 each	45,309	45,309
	<u>          </u>	<u>          </u>