

REGISTERED NUMBER: 33266

Unaudited Abbreviated Accounts for the Year Ended 30 June 2005

for

Andrew Kay & Company
(Curling Stones) Limited



Andrew Kay & Company
(Curling Stones) Limited

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for the Year Ended 30 June 2005

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Andrew Kay & Company
(Curling Stones) Limited

Company Information
for the Year Ended 30 June 2005

DIRECTORS:

Mr D M Macrae
MR R A Wyllie

SECRETARY:

Mr T McFarlane

REGISTERED OFFICE:

Victoria Works
9 Barskimming Road
Mauchline
AYRSHIRE
KA5 5AJ

REGISTERED NUMBER:

33266

Andrew Kay & Company
(Curling Stones) Limited

Abbreviated Balance Sheet
30 June 2005

		30.6.05		30.6.04	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		99,741		105,583
Investments	3		179		179
			<u>99,920</u>		<u>105,762</u>
CURRENT ASSETS:					
Stocks		57,006		41,410	
Debtors		61,453		48,865	
Cash at bank and in hand		240		22,217	
		<u>118,699</u>		<u>112,492</u>	
CREDITORS: Amounts falling due within one year	4	74,605		68,468	
NET CURRENT ASSETS:			<u>44,094</u>		<u>44,024</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>144,014</u>		<u>149,786</u>
CREDITORS: Amounts falling due after more than one year	4		20,356		23,548
			<u>£123,658</u>		<u>£126,238</u>
CAPITAL AND RESERVES:					
Called up share capital	5		9,900		10,000
Revaluation reserve			76,996		76,996
Other reserves			1,529		1,429
Profit and loss account			<u>35,233</u>		<u>37,813</u>
SHAREHOLDERS' FUNDS:			<u>£123,658</u>		<u>£126,238</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 June 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

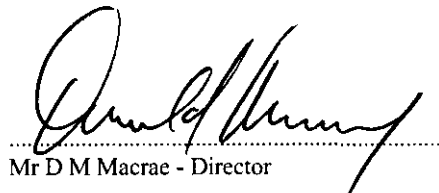
The notes form part of these abbreviated accounts

Andrew Kay & Company
(Curling Stones) Limited

Abbreviated Balance Sheet
30 June 2005

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:



.....
Mr D M Macrae - Director

Approved by the Board on 27.04.06

The notes form part of these abbreviated accounts

Andrew Kay & Company
(Curling Stones) Limited

Notes to the Abbreviated Accounts
for the Year Ended 30 June 2005

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

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.

Freehold property	- 4% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 10% on reducing balance

Stocks

Stock is 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 recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST OR VALUATION:	
At 1 July 2004	168,393
Additions	6,591
At 30 June 2005	174,984
DEPRECIATION:	
At 1 July 2004	62,810
Charge for year	12,433
At 30 June 2005	75,243
NET BOOK VALUE:	
At 30 June 2005	99,741
At 30 June 2004	105,583

Andrew Kay & Company
(Curling Stones) Limited

Notes to the Abbreviated Accounts
for the Year Ended 30 June 2005

3. FIXED ASSET INVESTMENTS

	£
COST:	
At 1 July 2004	
and 30 June 2005	179
	<hr/>
NET BOOK VALUE:	
At 30 June 2005	179
	<hr/>
At 30 June 2004	179
	<hr/>

4. CREDITORS

The following secured debts are included within creditors:

	30.6.05	30.6.04
	£	£
Bank loans	23,856	27,048
	<hr/>	<hr/>

5. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.05	30.6.04
			£	£
9,900	Ordinary Shares	£1	9,900	5,000
(30.6.04 - 5,000)				
NIL	30% Preference Shares	£1	-	5,000
(30.6.04 - 5,000)				
			<hr/>	<hr/>
			9,900	10,000
			<hr/>	<hr/>