

Abbreviated Unaudited Accounts for the Year Ended 30 June 2006

for

Andrew Kay & Company  
(Curling Stones) Limited



**Andrew Kay & Company**  
**(Curling Stones) Limited**

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**for the Year Ended 30 June 2006**

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**Andrew Kay & Company**  
**(Curling Stones) Limited**

**Company Information**  
**for the Year Ended 30 June 2006**

**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 2006**

		30 6 06		30 6 05	
	Notes	£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible assets	2		88,616		99,741
Investments	3		179		179
			<u>88,795</u>		<u>99,920</u>
<b>CURRENT ASSETS:</b>					
Stocks		69,630		57,006	
Debtors		83,812		61,453	
Cash at bank and in hand		1,944		240	
		<u>155,386</u>		<u>118,699</u>	
<b>CREDITORS:</b> Amounts falling due within one year	4	126,834		74,705	
<b>NET CURRENT ASSETS:</b>			<u>28,552</u>		<u>43,994</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			117,347		143,914
<b>CREDITORS:</b> Amounts falling due after more than one year	4		16,278		20,356
			<u>£101,069</u>		<u>£123,558</u>
<b>CAPITAL AND RESERVES:</b>					
Called up share capital	5		9,900		9,900
Revaluation reserve			76,996		76,996
Other reserves			1,429		1,429
Profit and loss account			12,744		35,233
<b>SHAREHOLDERS' FUNDS:</b>			<u>£101,069</u>		<u>£123,558</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 June 2006

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2006 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

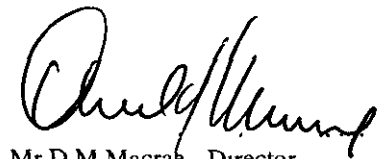
The notes form part of these abbreviated accounts

Andrew Kay & Company  
(Curling Stones) Limited

Abbreviated Balance Sheet  
30 June 2006

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board of Directors on 27 April 2007 and were signed on its behalf by

A handwritten signature in black ink, appearing to read 'D M Macrae', written in a cursive style.

Mr D M Macrae Director

**Andrew Kay & Company**  
**(Curling Stones) Limited**

**Notes to the Abbreviated Accounts**  
**for the Year Ended 30 June 2006**

**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 January 2005)

**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
	£
<b>COST OR VALUATION:</b>	
At 1 July 2005	174,983
Additions	316
Disposals	(915)
	<hr/>
At 30 June 2006	174,384
	<hr/>
<b>DEPRECIATION:</b>	
At 1 July 2005	75,243
Charge for year	10,763
Eliminated on disposals	(238)
	<hr/>
At 30 June 2006	85,768
	<hr/>
<b>NET BOOK VALUE:</b>	
At 30 June 2006	88,616
	<hr/>
At 30 June 2005	99,741
	<hr/>

**Andrew Kay & Company**  
**(Curling Stones) Limited**

**Notes to the Abbreviated Accounts**  
**for the Year Ended 30 June 2006**

**3 FIXED ASSET INVESTMENTS**

£

**COST:**

At 1 July 2005  
and 30 June 2006

179  
—

**NET BOOK VALUE:**

At 30 June 2006

179  
==

At 30 June 2005

179  
==

**4 CREDITORS**

The following secured debts are included within creditors

	30 6 06	30 6 05
	£	£
Bank loans	20,388	23,856
	==	==

**5 CALLED UP SHARE CAPITAL**

Authorised Number	Class	Nominal value	30 6 06 £	30 6 05 £
10,000	Ordinary Shares	£1	10,000	10,000
			==	==
			10,000	10,000
			==	==
Allotted, issued and fully paid Number	Class	Nominal value	30 6 06 £	30 6 05 £
9,900	Ordinary Shares	£1	9,900	9,900
			==	==