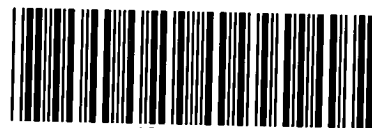


**Abbreviated Unaudited Accounts for the Year Ended 30 June 2016**

**for**

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

SATURDAY



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25/03/2017

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COMPANIES HOUSE

**Andrew Kay & Company**  
**(Curling Stones) Limited (Registered number: SC033266)**

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**for the Year Ended 30 June 2016**

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

**Company Information**  
**for the Year Ended 30 June 2016**

**DIRECTORS:**

Mr D M Macrae  
Mr R A Wyllie  
Mr M C Callan

**SECRETARY:**

Mr T McFarlane

**REGISTERED OFFICE:**

Victoria Works  
9 Barskimming Road  
Mauchline  
Ayrshire  
KA5 5AJ

**REGISTERED NUMBER:**

SC033266 (Scotland)

**Andrew Kay & Company**  
**(Curling Stones) Limited (Registered number: SC033266)**

**Abbreviated Balance Sheet**  
**30 June 2016**

	Notes	30.6.16 £	£	30.6.15 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		52,836		47,968
Investments	3		179		179
			<u>53,015</u>		<u>48,147</u>
<b>CURRENT ASSETS</b>					
Stocks		305,139		173,058	
Debtors		101,327		115,000	
Cash at bank		-		83,817	
		<u>406,466</u>		<u>371,875</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	4	192,484		169,714	
		<u>192,484</u>		<u>169,714</u>	
<b>NET CURRENT ASSETS</b>			<u>213,982</u>		<u>202,161</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>266,997</u>		<u>250,308</u>
<b>PROVISIONS FOR LIABILITIES</b>			<u>6,884</u>		<u>5,266</u>
<b>NET ASSETS</b>			<u><u>260,113</u></u>		<u><u>245,042</u></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			171,788		156,717
			<u>171,788</u>		<u>156,717</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>260,113</u></u>		<u><u>245,042</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 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

**Andrew Kay & Company**  
**(Curling Stones) Limited (Registered number: SC033266)**

**Abbreviated Balance Sheet - continued**  
**30 June 2016**

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 17 March 2017 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

The notes form part of these abbreviated accounts

**Andrew Kay & Company**  
**(Curling Stones) Limited (Registered number: SC033266)**

**Notes to the Abbreviated Accounts**  
**for the Year Ended 30 June 2016**

**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 2015).

**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**

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

**Hire purchase and leasing commitments**

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

**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.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST OR VALUATION</b>	
At 1 July 2015	207,155
Additions	12,586
	<hr/>
At 30 June 2016	219,741
	<hr/>
<b>DEPRECIATION</b>	
At 1 July 2015	159,187
Charge for year	7,718
	<hr/>
At 30 June 2016	166,905
	<hr/>
<b>NET BOOK VALUE</b>	
At 30 June 2016	52,836
	<hr/>
At 30 June 2015	47,968
	<hr/>

**Andrew Kay & Company**  
**(Curling Stones) Limited (Registered number: SC033266)**

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 30 June 2016**

**3. FIXED ASSET INVESTMENTS**

	Investments other than loans £
<b>COST</b>	
At 1 July 2015	
and 30 June 2016	179
	<hr/>
<b>NET BOOK VALUE</b>	
At 30 June 2016	179
	<hr/>
At 30 June 2015	179
	<hr/>

**4. CREDITORS**

Creditors include an amount of £41,472 for which security has been given.

**5. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.16 £	30.6.15 £
9,900	Ordinary Shares	£1	9,900	9,900
			<hr/>	<hr/>