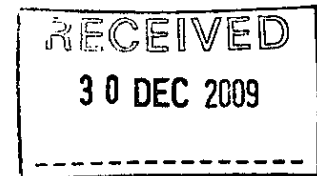


Registration number 97233



**Torridon Smolts Limited**

**Abbreviated accounts**

**for the year ended 30 April 2009**

FRIDAY



\*SA5S2H2K\*

SCT

29/01/2010

327

COMPANIES HOUSE

**Torridon Smolts Limited**

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

		2009		2008	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		26,394		34,596
<b>Current assets</b>					
Cash at bank and in hand		150,496		130,621	
		<u>150,496</u>		<u>130,621</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(21,284)</u>		<u>(17,750)</u>	
<b>Net current assets</b>			<u>129,212</u>		<u>112,871</u>
<b>Total assets less current liabilities</b>			155,606		147,467
<b>Creditors: amounts falling due after more than one year</b>			-		(4,090)
<b>Provisions for liabilities</b>			<u>(1,249)</u>		<u>(1,960)</u>
<b>Net assets</b>			<u>154,357</u>		<u>141,417</u>
<b>Capital and reserves</b>					
Called up share capital	3		125,000		125,000
Profit and loss account			29,357		16,417
<b>Shareholders' funds</b>			<u>154,357</u>		<u>141,417</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 4 form an integral part of these financial statements.**

**Torridon Smolts Limited**

**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 provisions applicable to companies subject to the small companies' regime.

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

A. MacGregor

Director

*Angus MacGregor*

Date: 27/12/09

Company registration number: 97233

**The notes on pages 3 to 4 form an integral part of these financial statements.**

## **Torridon Smolts Limited**

### **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 applicable accounting standards, 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 services provided during the year and derives from the provision of services falling within the company's ordinary activities.

##### **1.3. Tangible fixed assets and depreciation**

###### **Fixed Assets**

All fixed assets are initially recorded at cost.

###### **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	-	Straight line over 15 years
Plant and machinery	-	25% reducing balance
Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance

##### **1.4. Pensions**

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

##### **1.5. Deferred taxation**

The charge for deferred tax takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred tax assets are recognised only to the extent that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at tax rates that would apply when the timing differences reverse based on tax rates and laws that have been enacted, or substantially enacted, by the balance sheet date.

**Torridon Smolts Limited**

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

..... continued

2. Fixed assets	Tangible fixed assets £	
<b>Cost</b>		
At 1 May 2008	229,327	
Additions	133	
At 30 April 2009	<u>229,460</u>	
<b>Depreciation</b>		
At 1 May 2008	194,731	
Charge for year	8,335	
At 30 April 2009	<u>203,066</u>	
<b>Net book values</b>		
At 30 April 2009	<u>26,394</u>	
At 30 April 2008	<u>34,596</u>	
3. Share capital	2009 £	2008 £
<b>Authorised</b>		
125,000 Ordinary shares of £1 each	<u>125,000</u>	
<b>Alloted, called up and fully paid</b>		
125,000 Ordinary shares of £1 each	<u>125,000</u>	
<b>Equity Shares</b>		
125,000 Ordinary shares of £1 each	<u>125,000</u>	