

Company Registration No. SC284866 (Scotland)

ABERUCHILL MANAGEMENT LTD

ABBREVIATED ACCOUNTS

FOR THE PERIOD ENDED 31 MAY 2006

Saffery Champness
CHARTERED ACCOUNTANTS

FRIDAY



SM662LKX

SCT

22/12/2006

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COMPANIES HOUSE

ABERUCHILL MANAGEMENT LTD

ABBREVIATED BALANCE SHEET AS AT 31 MAY 2006

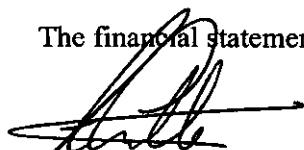
	Notes	2006 £	£
Fixed assets			
Tangible assets	2		99,571
Current assets			
Stocks		141,605	
Debtors		5,100	
Cash at bank and in hand		10,252	
		<u>156,957</u>	
Creditors: amounts falling due within one year		<u>(277,594)</u>	
Net current liabilities			<u>(120,637)</u>
Total assets less current liabilities			<u>(21,066)</u>
Capital and reserves			
Called up share capital	3		2
Profit and loss account			<u>(21,068)</u>
Shareholders' funds			<u>(21,066)</u>

In preparing these abbreviated accounts

- (a) The director is of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985,
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The director acknowledges his responsibilities for
 - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 226, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company

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 on 12 December 2006



A Castle
Director

ABERUCHILL MANAGEMENT LTD

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 MAY 2006

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Fixtures, fittings & equipment	25% per annum reducing balance basis
Motor vehicles	25% per annum reducing balance basis

2 Fixed assets

	Tangible assets £
Cost	
At 16 May 2005	
Additions	170,555
Disposals	(37,795)
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At 31 May 2006	132,760
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Depreciation	
At 16 May 2005	
Charge for the period	33,189
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At 31 May 2006	33,189
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Net book value	
At 31 May 2006	99,571
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3 Share capital

	2006 £
Authorised	
1,000 Ordinary Shares of £1 each	1,000
	<hr/> <hr/>
Allotted, called up and fully paid	
2 Ordinary Shares of £1 each	2
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