

**Abbreviated Unaudited Accounts**  
**for the Year Ended 31 March 2013**  
**for**  
**Soy Kilts Ltd**

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for the Year Ended 31 March 2013**

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**Soy Kilts Ltd**

**Company Information  
for the Year Ended 31 March 2013**

**DIRECTOR:** Mrs M J George

**SECRETARY:** C W George

**REGISTERED OFFICE:** 2 Cross Street  
Fraserburgh  
Aberdeenshire  
AB43 9EQ

**REGISTERED NUMBER:** SC316296 (Scotland)

**ACCOUNTANTS:** SBP  
Accountants  
2 Cross Street  
Fraserburgh  
Aberdeenshire  
AB43 9EQ

**Soy Kilts Ltd (Registered number: SC316296)**

**Abbreviated Balance Sheet  
31 March 2013**

	Notes	31.3.13 £	£	31.3.12 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		45,619		48,649
<b>CURRENT ASSETS</b>					
Stocks		41,645		42,264	
Cash in hand		<u>3,225</u>		<u>1,827</u>	
		44,870		44,091	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>81,490</u>		<u>85,030</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(36,620)</u>		<u>(40,939)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>8,999</u>		<u>7,710</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		2		2
Profit and loss account			<u>8,997</u>		<u>7,708</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>8,999</u>		<u>7,710</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 director on 23 December 2013 and were signed by:

Mrs M J George - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2013**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**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.

Plant and machinery	- 25% on reducing balance
Kilt hire	- 33% on cost
Computer equipment	- 25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 April 2012	102,937
Additions	3,228
At 31 March 2013	<u>106,165</u>
<b>DEPRECIATION</b>	
At 1 April 2012	54,288
Charge for year	6,258
At 31 March 2013	<u>60,546</u>
<b>NET BOOK VALUE</b>	
At 31 March 2013	<u>45,619</u>
At 31 March 2012	<u>48,649</u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.13 £	31.3.12 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.