

*Companies House*  
REGISTERED NUMBER: 264764 (Scotland)

**Acumen**  
accountants + advisors

**UNAUDITED ABBREVIATED ACCOUNTS**

**FOR THE PERIOD**

**11 MARCH 2004 TO 31 MAY 2005**

**FOR**

**W B JAMIESON SERVICES LTD**



**W B JAMIESON SERVICES LTD**

**COMPANY INFORMATION**

**for the Period 11 March 2004 to 31 May 2005**

**DIRECTOR:** D Jamieson

**SECRETARY:** M C C Stuart

**REGISTERED OFFICE:** Units 23 & 24 Murcar Commercial Park  
Denmore Road  
Aberdeen  
AB23 8JW

**REGISTERED NUMBER:** 264764 (Scotland)

**ACCOUNTANTS:** Acumen Accountants and Advisors Limited  
Bon Accord House  
Riverside Drive  
Aberdeen  
AB11 7SL

**ABBREVIATED BALANCE SHEET**

31 May 2005

	Notes	£	£
<b>FIXED ASSETS:</b>			
Intangible assets	2		28,440
Tangible assets	3		32,157
			<u>60,597</u>
<b>CURRENT ASSETS:</b>			
Stocks		45,000	
Debtors		246,314	
Cash at bank and in hand		25,303	
		<u>316,617</u>	
<b>CREDITORS:</b> Amounts falling due within one year	4	351,209	
		<u></u>	
<b>NET CURRENT LIABILITIES:</b>			<u>(34,592)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			<u>£26,005</u>
<b>CAPITAL AND RESERVES:</b>			
Called up share capital	5		100
Revaluation reserve			26,641
Profit and loss account			(736)
			<u>£26,005</u>
<b>SHAREHOLDERS' FUNDS:</b>			<u>£26,005</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 31 May 2005.

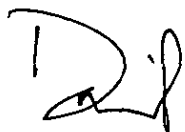
The members have not required the company to obtain an audit of its financial statements for the period ended 31 May 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his 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.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**ON BEHALF OF THE BOARD:**



D Jamieson - Director

Approved by the Board on 9 January 2006

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the Period 11 March 2004 to 31 May 2005

**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 June 2002).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being written off evenly over its estimated useful life of ten years.

**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	- 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 15% on cost

**Stocks**

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

**Pensions**

The company operates a defined contribution pension scheme. Contributions payable for the period are charged in the profit and loss account.

**Leasing and hire purchase contracts**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

**2. INTANGIBLE FIXED ASSETS**

	Total
	£
<b>COST:</b>	
Additions	31,600
At 31 May 2005	31,600
<b>AMORTISATION:</b>	
Charge for period	3,160
At 31 May 2005	3,160
<b>NET BOOK VALUE:</b>	
At 31 May 2005	28,440

**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the Period 11 March 2004 to 31 May 2005

3. **TANGIBLE FIXED ASSETS**

	Total
	<u>£</u>
<b>COST:</b>	
Additions	44,119
Disposals	(4,214)
	<u>          </u>
At 31 May 2005	39,905
	<u>          </u>
<b>DEPRECIATION:</b>	
Charge for period	7,748
	<u>          </u>
At 31 May 2005	7,748
	<u>          </u>
<b>NET BOOK VALUE:</b>	
At 31 May 2005	<u>32,157</u>

4. **CREDITORS**

The following secured debts are included within creditors:

	£
Bank overdrafts	<u>1,118</u>

5. **CALLED UP SHARE CAPITAL**

Authorised:			
Number:	Class:	Nominal value:	£
100,000	Ordinary Shares	1	<u>100,000</u>
Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	£
100	Ordinary Shares	1	<u>100</u>