

# RINGLINK (SCOTLAND) LTD



*Self Employed Labour Supplier  
Information Pack*

## *The Concept*

The idea of a machinery ring was first brought over to Scotland in the late seventies, but did not gain favour until 1987 when Scotland's first ring was set up in the Borders.

Like all good ideas, the ring concept is simple. Work required to be carried out for a demander is organised by the ring, who contacts the most appropriate and nearest supplier, and charges a modest commission to cover its overheads. The prices charged between demander and supplier is open to negotiation, however most rings produce an annual price guide for member's information.

The general squeeze on agricultural incomes as a result of static prices, combined with the overshadowing CAP and GATT negotiations has concentrated many producers minds on the impending financial pressures which they face. The idea of rationalising your businesses cost structure may indeed prove to be its salvation and not as some would see it as an admission of failure. For maximum efficiency a farming business must be organised round the men and machines it can afford and not around those it used to be able to afford!

The development of machinery rings, with their ability to provide farmers with labour and equipment to meet their seasonal demands has helped improve their financial well being by considerably reducing the capital tied up in the business. From the supplier's standpoint, better utilisation of existing machinery over more acres or hours spreads the financial burden as well as providing a degree of extra income.

The name "Machinery Ring" is in itself somewhat restrictive. Although the core business will always be centred around the improved utilisation of farm machinery, there is no end to the possibilities open to a forward thinking machinery ring, and some examples currently on offer range from the provision of skilled labour to holiday relief and from whole farm management to baby sitting.

This opportunity for co-operation in agriculture was not missed by SAOS and through their considerable efforts; Scotland is now served by a network of 12 machinery rings. The first step to improving your financial future is only a phone call away, so make the commitment and reap the rewards.

## **Notes for completion of Application Form**

Please complete and sign the Application Form and the Direct Debit Form.

**VAT Registration:-** If you are Vat registered complete your number on the application form and also enclose a copy of your VAT Registration Document for our records.

**CIS Registered Supplier:-** If you are a CIS Registered Supplier a copy of your confirmation letter from HMRC must be enclosed with your Application Form.

**CIS Registered Demander:-** If you are a CIS Registered Demander a copy of your confirmation letter from HMRC must be enclosed with your Application.

**Self Employed Labour Supplier:-** A letter from your Accountant confirming your 10 Digit Unique Tax Reference or an Inland Revenue Document showing your Name and Address and your 10 Digit Unique Tax Reference must be included with your Application.

If you require any assistance with completion of the Application Form or have any queries please do not hesitate to contact us.





Acts as an Agent Only  
and not as a Principal

# Ringlink (Scotland) Ltd.

Cargill Centre  
Business Park  
Aberdeen Road  
Laurencekirk AB30 1EY

Tel.: 01561 377790  
Fax.: 01561 378231  
E-mail: laurencekirk@ringlinkscotland.co.uk  
Web Page: www.ringlinkscotland.co.uk

## FOR LABOUR ONLY SUPPLIER USE

COMPANY NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

\_\_\_\_\_ POST CODE: \_\_\_\_\_

TEL.No: \_\_\_\_\_ CONTACT NAME: \_\_\_\_\_

MOBILE No: \_\_\_\_\_ FAX No: \_\_\_\_\_

E-mail ADDRESS: \_\_\_\_\_

VAT REGISTERED: \*Yes/No \_\_\_\_\_ VAT NUMBER: \_\_\_\_\_

CIS Supplier\*Yes/No \_\_\_\_\_ CIS Demander \*Yes/No \_\_\_\_\_ CIS REG. No. \_\_\_\_\_

Please Indicate CIS Rate Applicable \*Gross/Standard/Higher

N.I. No. \_\_\_\_\_ Company Registration No. \_\_\_\_\_

SELF EMPLOYED NUMBER: \_\_\_\_\_

I hereby make application to be admitted as a member of the above society, and that 50 (fifty) shares of One Pound (£1.00) each may be issued to me. I enclose herewith the sum of £50.00 (Share Capital) plus £60.00 (Annual Subscription inclusive of VAT) making a total of £110.00.

I undertake if admitted, to be bound by the Rules and the Method of Operation for the time being of the Society. I understand that any arrangement made between me and another member for the use of equipment will constitute a contract between me and that member to which the society is not a party.

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

\* Delete as appropriate

### OFFICE USE ONLY

Demander Category \_\_\_\_\_  
CIS \_\_\_\_\_  
Payment by D/D \_\_\_\_\_  
Share Certificate \_\_\_\_\_  
PIN No \_\_\_\_\_  
D/Debit Ref \_\_\_\_\_  
Area Code \_\_\_\_\_  
Subs Code \_\_\_\_\_

Supplier Category \_\_\_\_\_  
CIS \_\_\_\_\_  
East/West Co-ord \_\_\_\_\_  
North/South Co-ord \_\_\_\_\_  
Enter Computer \_\_\_\_\_  
Raise Invoice \_\_\_\_\_  
Debit Form to Bank \_\_\_\_\_  
Shares Code \_\_\_\_\_





# Instruction to your bank or building society to pay by Direct Debit

Please fill in the whole form using a ball point pen and send it to:

Ringlink (Scotland) Ltd  
Cargill Centre  
Business Park  
Aberdeen Road  
Laurencekirk  
AB30 1EY

Service user number

9 0 2 7 0 2

Name(s) of account holder(s)

Reference

Bank/building society account number

Branch sort code

### Instruction to your bank or building society

Please pay Ringlink (Scotland) Ltd Direct Debits from the account detailed in this Instruction subject to the safeguards assured by the Direct Debit Guarantee. I understand that this Instruction may remain with Ringlink (Scotland) Ltd and, if so, details will be passed electronically to my bank/building society.

Name and full postal address of your bank or building society

To: The Manager Bank/Building society  
Address  
Postcode

Signature(s)

  
Date

Banks and building societies may not accept Direct Debit Instructions for some types of account

DD12

This guarantee should be detached and retained by the payer.

## The Direct Debit Guarantee



- This Guarantee is offered by all banks and building societies that accept instructions to pay Direct Debits
- If there are any changes to the amount, date or frequency of your Direct Debit Ringlink (Scotland) Ltd will notify you 14 working days in advance of your account being debited or as otherwise agreed. If you request Ringlink (Scotland) Ltd to collect a payment, confirmation of the amount and date will be given to you at the time of the request.
- If an error is made in the payment of your Direct Debit, by Ringlink (Scotland) Ltd or your bank or building society, you are entitled to a full and immediate refund of the amount paid from your bank or building society
  - If you receive a refund you are not entitled to, you must pay it back when Ringlink (Scotland) Ltd asks you to
- You can cancel a Direct Debit at any time by simply contacting your bank or building society. Written confirmation may be required. Please also notify us.





## Labour Supplier Details

**Name**

**Current Full Driving License?** 

Own	
Transport	

**Any Driving Convictions**

Yes	
No	

 Specify

**HEALTH** Do you have any health problems which may limit your ability to accept certain tasks

Please specify

**Driving Qualifications**

HGV	Class 1	Class 2	7.5 Tonne	ADR

Forklift Certificates	Telescopic	Rough Terrain	Industrial

Construction Certificates	360° Slew	180° Backhoe	Dumper	Loading Shovel

Spraying Certificates	
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**ENTERPRISES YOU HAVE EXPERIENCE WITH:**

ARABLE	
Cereals	
Potatoes	
Fruit	
Vegetables	
Other	

LIVESTOCK	
Beef Cattle	
Dairy Cattle	
Sheep	
Pigs	
Poultry	
Other	

NON AGRICULTURAL	
Landscaping	
Engineering	
Joinery	
HGV Driving	
Labouring	
Forklift	

If other, please specify \_\_\_\_\_

**Experience Details** – Please give any details you feel may be useful to us.

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Laurencekirk AB30 1EY

Tel.: 01561 377790

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E-mail: [laurencekirk@ringlinkscotland.co.uk](mailto:laurencekirk@ringlinkscotland.co.uk)

Web Page: [www.ringlinkscotland.co.uk](http://www.ringlinkscotland.co.uk)

In order to become a labour supplier member, we will need the following information from you:

- Trading name & full contact details
- VAT Number (if applicable)
- Bank details
- A letter from your accountant, on their headed paper, stating that they look after your tax affairs and showing your Self Employed Status Number (a sample letter is shown below)
- A short CV
- Construction Industry Scheme (Optional) \*

**A.N. Accountant  
Laurencekirk**

**Dear Sir/Madam,**

**Re. A.N. Other, Laurencekirk**

**We confirm that we act as accountants and tax advisors for Mr. Other and that Mr. Other is a self-employed contractor, registered with the Inland Revenue under tax reference number 12345-67890.**

**If you require any further information please do not hesitate to contact me.**

**Yours Faithfully,**

**A.N. Accountant**

\* It is a requirement that any work carried out within the Construction Industry requires the supplier to be registered under the Construction Industry Scheme. Therefore being registered for CIS will make you more available for work through the Ring as there is an increasing demand for Labour from the Construction Industry.

To apply for a CIS Certificate you should contact your local Tax Office and request the appropriate CIS Application Form which you will require to complete and take to the Tax Office along with 2 Passport Photographs and proof of identity. On request they will provide an Information Booklet on The Construction Industry Scheme which details how it works.

**All of the forms for the above details are within this pack apart from the application for self-employed status and CIS.**

## **METHOD OF OPERATION**

### **1. Membership**

- 1.1 Each individual, farming partnership or company which is a member of Ringlink (Scotland) Limited (“the Ring”) shall pay an annual subscription to the Ring which shall be decided annually by the board of directors of the Society (“the Board of Directors”).
- 1.2 Each member must give at least three (3) months advance notice, in writing, of their intention to retire from the Ring.

### **2. Financial**

- 2.1 In order that information is made available to members quickly and clearly, a list of goods and services and including standard guide costs for equipment, plant and machinery will be circulated annually or more often if the need arises.
- 2.2 Members obtaining the use of any equipment, plant or machinery through the Ring shall, subject to the terms of paragraph 4.2 hereof, pay such standard costs, as specified in the price list, for the contracted work as shall be decided annually by the Board of Directors.
- 2.3 A price for the supply of goods will be provided to members on application. A Demander will be notified by the Ring of the current price for the requested goods, subject to the terms of paragraph 4.2.
- 2.4 The Ring will charge a levy to both the Demander and the Supplier on the price of goods supplied or contracted work carried out by members for members. Levy charges vary on goods supplied or contracted work carried out; all levy charges are detailed in the annual handbook and are decided annually by the Board of Directors.

### **3. Indemnity**

The Ring participates as an Originator in the Direct Debiting Scheme operated by certain members of the Association for Payment Clearing Services and the Northern Ireland Bankers Association. The Chairman and Secretary of the Ring are authorised to execute a Form of Indemnity worded in the standard form as required by those members.

### **4. Supply of Goods, Services or the use of Equipment, Plant and Machinery**

- 4.1 When a member wishes to purchase goods or contracted work (a “Demander”) they should contact a representative of the Ring (a “Representative”) as soon as possible. Once the Representative has received a request from a Demander, it is the responsibility of the Representative to match up a member (“a Supplier”) to the requirements of the Demander and to notify the Supplier of his commitment. No member shall have any right or remedy against the Ring or the Ring Representative in the event that the Representative is unable to match a Supplier to supply the goods or contracted work requested by the Demander.

- 4.2 Any communications between a Ring Representative and the Supplier or a Ring Representative and the Demander shall under no circumstances be deemed to constitute advice from the Ring or the Representative. For the avoidance of doubt the Demander shall have sole responsibility to determine and satisfy itself as to the appropriateness of any equipment to be supplied and to determine if the equipment and/or goods and/or services suggested is what the Supplier requires under the specific circumstances.
- 4.3 The Ring is acting as agent for the Supplier and Demander only and under no circumstances shall the Ring or the Representative be deemed to be the principal in any arrangements with the Supplier or the Demander.
- 4.4 Contracted work is undertaken at the standard rates detailed in the price list in force at the time. Alterations in price due to availability, operating conditions, quantity of contracted work or any other circumstances may be negotiated between the Demander and the Supplier in which case such alterations in price should be agreed with a Ring Representative before the agreed work is started or the goods are supplied.
- 4.5 The supply of goods is undertaken at the rates detailed to the Demander on application to the Ring and such prices may vary accordingly and in accordance with the terms and conditions agreed between Supplier and Demander.
- 4.6 The Ring is acting in the capacity as agents for Supplier and Demander. As such, neither the Ring nor the Board of Directors shall be liable for any delay in performance, or failure of performance, including failure by the Demander to pay, with respect to any of the obligations of Supplier or Demander contemplated by this document.
- 4.7 The Ring is acting in the capacity as agents for Supplier and Demander only. As such, the Ring shall not, under any circumstances, be liable for the goods supplied or contracted works provided not being of satisfactory quality, not being performed with reasonable skill and care, not conforming to any agreed specification, not being fit for purpose or not being free from material defects in design, material or workmanship. For the avoidance of doubt, any and all obligations and liabilities relating to the quality of the goods and/or services provided shall be the obligations and liabilities of the Supplier.
- 4.8 The Board of Directors may, at their discretion, restrict the type of the goods supplied through the Ring.

## **5. Insurance and Risk**

- 5.1 All Suppliers shall at all times whilst carrying on any contracted work maintains in force the following insurance policies with reputable insurance companies:
- 5.2 Public liability insurance for not less than FIVE MILLION POUNDS (£5,000,000) per claim;
- 5.3 Suppliers shall notify their insurers they are performing contract work for third parties for reward by third parties.

- 5.4 The Demander must have full Public and Employers' Liability insurance with a reputable insurance company for not less than FIVE MILLION POUNDS (£5,000,000) when the contracted work is being performed on the Demander's behalf by the Supplier and the Demander shall notify their insurer accordingly.
- 5.5 As agents for Supplier and Demander, the Ring is at no time in possession of the goods or any Supplier's equipment, plant or machinery. The Ring will bear no risk for neither any damage or destruction suffered by any goods to be supplied nor destruction or damage to any equipment, plant or machinery with respect to any obligations between Supplier and Demander contemplated by this document.

## **6. Provision of Equipment by Supplier**

- 6.1 It is the responsibility of the Supplier to ensure that any equipment used by the Supplier in performing the contracted work for the Demander is mechanically sound and fit for its purpose and that it is fully compliant with all Health and Safety legislation, rules or regulations in force at that time.
- 6.2 For the purposes of contracted work, a Ring Representative must be notified immediately of any breakdown of equipment, plant or machinery belonging to the Supplier on the Demander's premises. The Supplier will be given a reasonable length of time (seven hours) to have a machine operational again. If for any reason the repair is going to take longer, then the Ring may appoint another member to complete the contracted work. Each Supplier will be paid by the Demander for that part of the contracted work which that Supplier completed according to clause 8 below.
- 6.3 The Demander will be responsible for any damage to the Supplier's machinery if such damage is caused by the neglect of the Demander or its employees or agents. In no circumstances shall the Ring be deemed liable for any damage contemplated by this clause.

## **7. Complaints**

- 7.1 Complaints by members regarding the provision of services or the use of equipment, plant or machinery, may be made to the Managing Director for mediation. If no satisfactory settlement can be arranged it is the member's right to present, **in writing**, his complaint at the next meeting of the Board of Directors, whose decision will be final.
- 7.2 All members' complaints as to the general management of the Ring business can be raised with either the Chairman or Vice Chairman. If no verbal settlement is adequate, a written statement is to be sent to the Chairman with all the relevant information for discussion at the next Board Meeting. The decision of the Board of Directors will be final.

## **8. Invoicing and Payment**

- 8.1 Under no circumstances shall the Ring have any responsibility or liability in regards to the creditworthiness of the Demander and the matching of a Supplier and Demander shall under no circumstances imply any term as to the creditworthiness of a Demander. The Supplier shall have sole responsibility in determining the creditworthiness of the Demander and the Ring shall have no responsibility or liability whatsoever if the Demander fails to adhere to any agreed payment terms.

- 8.2 When a job is completed to the satisfaction of the Demander, a schedule of the work undertaken will be prepared and signed by the Demander and the Supplier. The Supplier returns the schedule to the Ring office.
- 8.3 Members must have a current account at a bank together with authorisation for the Ring to use this account as regards payment for contracted work done or goods supplied among the members, by variable Direct Debit and Credit. Any Direct Debit returned unpaid to the Ring will incur a £25.00 charge to cover administration and Bank Charges. Interest at eight percent (8%) or four percent (4%) above Clydesdale Bank PLC base rate, whichever is the greater, will be charged on all overdue accounts.
- 8.4 Provided the Demander's bank pays the sum to the Ring in terms of the Direct Debit being presented, the Supplier will be paid twenty-eight (28) days from the tax point date of the invoice.
- 8.5 All contracted work between members, whether arranged through the Ring or not will be billed and paid for through the Ring.
- 8.6 In accordance with clause 8.5 above, any invoice raised and issued by the Supplier shall be in the name of the Ring. Notwithstanding that the Ring accepts receipt of such invoice from the Supplier in the name of the Ring, the Ring is acting in its capacity as agent of the Demander only and accepts receipt of any invoice in the name of the Ring as a matter of administrative convenience for both the Demander and the Supplier. Any liability to pay an invoice issued by a Supplier shall remain exclusively with the Demander and under no circumstances (subject to clause 8.8 below) shall the Ring be liable (in full or in part) for any invoice raised in the name of the Ring.
- 8.7 The Ring shall at its discretion, pay a Supplier on behalf of a Demander. In that event, the status of the Ring as agent shall not be affected and the Ring shall be entitled to recover that debt from the Demander.
- 8.8 The Ring, in its capacity as agent for the Demander, may issue invoices on behalf of the Demander under self-billing arrangements between the Supplier and Demander for VAT invoicing. Any invoice issued by the Ring on behalf of the Demander pursuant to the aforementioned self-billing arrangements shall be done by the Ring in its capacity as agent for the Demander only. Under no circumstances shall the Ring be deemed to be the principal under any arrangements between the Demander and the Supplier and under no circumstances shall the Ring assume or be deemed to have assumed any liability under the arrangement between the Supplier and the Demander.
- 8.9 Where a member is both a Demander and a Supplier (as the case may be) and the Ring is acting in its capacity as agent for the member in both circumstances, the member agrees that any monies the Ring receives, pursuant to an invoice raised and issued by the Ring in its capacity as agent for the member, may be offset, at the absolute discretion of the Ring, against any other debt due and payable by the member, whether to the Ring or another member of the Ring.

## **9. Spare Capacity**

- 9.1 Members are obliged to offer their spare machine capacity to the Ring in the first instance where the Ring is offering a commercially competitive rate and to cover their own additional demand for machines from the Ring where such demand can be satisfied by the Ring at a commercially competitive rate.
- 9.2 If an arrangement through the Ring is not possible at a commercially competitive rate the member is free to offer and seek machine capacities out with the Ring, after first informing the Manager.

## **10. Subcontracting**

- 10.1 Members can use the Ring as a source of sub-contracting for work outside Ring customers. The Demander will collect their bill through their normal invoicing routine. The Supplier will be paid through the Ring system.
- 10.2 All transactions and negotiations in connection with the Ring must be made through a Ring Representative or the Managing Director who is solely responsible to the Board of Directors.

**Any failure to comply with the clauses of this Method of Operation document may result in your membership being reviewed.**



**Who's Who and Who to ask for:-**

*Laurencekirk Office*

<b>Graham Bruce</b>	Managing Director	Overall Ring Management
<b>Evelyn Coates</b>	Administration Manager	Accounts
<b>Andrew Tindal</b>	Regional Manager	Ring Requests
<b>John Singer</b>	Area Manager	Ring Requests
<b>Graham Anderson</b>	Labour Manager	Labour/Ring Requests
<b>Tom Easson</b>	Regional Manager	Labour/Ring Requests
<b>David Stewart</b>	Animal Feed & Straw Trader	Ring Requests
<b>Jennifer Pearson</b>	Electricity Contract Co-Ordinator	Electricity
<b>Scott Walker</b>	Electricity Contract Co-Ordinator	Electricity
<b>Caroline Godzman</b>	Electricity Contract Co-ordinator	Electricity
<b>Gail Robertson</b>	Marketing & Development Manager	Marketing
<b>Ann Bruce</b>	Secretary	Ring Invoices/Payments
<b>Keira Coates</b>	Accounts Assistant	Accounts
<b>Jill Forbes</b>	Administration Assistant	Ring/Training
<b>Alison Walker</b>	Administration Assistant	Ring/Training
<b>Susan Gammie</b>	Administration Assistant	Ring/Training
<b>Peter Wood</b>	Training Manager	Training
<b>Bryce Elgin</b>	Assistant Training Manager	Training
<b>Hugh Thomson</b>	Training Co-ordinator	Training
<b>Tracey Walker</b>	Training Co-ordinator	Training
<b>Debbie Henderson</b>	Training Co-Ordinator	Training
<b>Caroline Donaldson</b>	Training Co-Ordinator	Training

*Coupar Angus Office*

<b>David McLaggan</b>	Senior Area Manager	Ring Requests
<b>Ryan Dorsie</b>	Area Manager	Labour/Ring Requests
<b>Matt Thompson</b>	Marketing Co-Ordinator	Member Visits
<b>Henry Taylor</b>	Area Manager	Ring Requests
<b>David Welsh</b>	Area Manager	Ring Requests
<b>Jacqui Gardiner</b>	Area Manager	Ring Requests

*Elgin Office*

<b>George Bruce</b>	Regional Manager	Ring Requests
<b>Alick Anderson</b>	Senior Area Manager	Ring Requests
<b>John Milne</b>	Area Manager	Labour/Ring Requests
<b>Gregg Watson</b>	Area Manager	Ring Requests
<b>Brian Mutch</b>	Area Manager	Ring Requests
<b>Ola Nowak</b>	Labour Assistant	Labour Requests

*Oldmeldrum Office*

<b>Ron Mutch</b>	Senior Area Manager	Labour/Ring Requests
<b>James Rae</b>	Area Manager	Ring Requests
<b>Neil Smith</b>	Area Manager	Ring Requests
<b>Mike Scott</b>	Area Manager	Ring Requests

Please Note: Although each individual is assigned their own areas of responsibility, whoever answers the telephone will be able to help you, should the person you specifically require be unavailable.





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and not as a Principal

# RINGLINK (SCOTLAND) LTD

**Compare the Machinery Ring option to your present system.**

- A large choice of suppliers
- A large choice of machines
- A prompt replacement if a breakdown occurs
- Multiple machines available
- Third party arbitration in the unlikely event of a problem.
- Better Utilisation of your own machinery & labour.
- Large organisation such as Ringlink gives you peace of mind.
- Professional management system.
- Allows you better use of your time.
- Save £'s

***Stubble To Stubble Contracting - Ploughing - Sowing - Labour  
Road Haulage - Plant & Machinery Hire - Crop Spraying  
Stockfeed - Straw - Silage - Hay***

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## RINGLINK SERVICES LTD

**Suppliers of Seasonal & Long Term Agricultural Staff**

***General Farm Workers - HGV Drivers - Labourers  
Tractor Drivers - Forklift Drivers - Relief Stock Workers***

**Providers of Specialist Training Courses**

***Forklift Courses - Spraying - Vermin Control  
Chainsaw - Computer - Management Courses***

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### OFFICES AT:

Business Park  
Aberdeen Road  
Laurencekirk  
AB30 1EY  
Tel: 01561 377790  
Fax: 01561 378231

Moycroft Ind. Est.  
Elgin  
Morayshire  
IV30 1XZ  
Tel: 01343 550123  
Fax: 01343 551665

Meadowside Park  
Coupar Angus  
Blairgowrie  
PH13 9ER  
Tel: 01828 640456  
Fax: 01828 640743

Unit 2 Colpy Way  
Colpy Road Indust. Estate  
Oldmeldrum  
AB51 0BZ  
Tel: 01651 873602  
Fax: 01651 873603



# Ringlink Services Ltd

Cargill Centre  
Aberdeen Road  
Laurencekirk  
AB30 1EY

Tel: 01561 376000  
Fax: 01561 378231  
Email: [laurencekirk@ringlinkservices.co.uk](mailto:laurencekirk@ringlinkservices.co.uk)  
Web: [www.ringlinkservices.co.uk](http://www.ringlinkservices.co.uk)

**Like the idea of a variety of work throughout the course of a year but don't want to become self employed?**

**Like to be involved with one of Scotland's leading co-operatives but don't want the hassle of extra paperwork?**

**Have you considered becoming a temporary worker through our sister company Ringlink Services Ltd?**

- No need to pay a subscription or buy shares
- Tax and National Insurance deducted at source
- Holiday pay available on a *pro rata* basis against days worked
- Overtime rate guaranteed in most positions
- No need to pay out for accountants fees to ensure all affairs are up to date at the end of the tax year

**If you are interested and wish further details, please contact one of our offices below**

Business Park  
Aberdeen Road  
Laurencekirk  
AB30 1EY  
Tel: 01561 377790  
Fax: 01561 378231

Moycroft  
Elgin  
Morayshire  
IV30 1XZ  
Tel: 01343 550123  
Fax: 01343 551665

Meadowside Park  
Coupar Angus  
Blairgowrie  
PH13 9ER  
Tel: 01828 640456  
Fax: 01828 640743

Unit 2 Colpy Way  
Colpy Road Ind Estate  
Oldmeldrum  
AB51 0BZ  
Tel: 01651 873602  
Fax: 01651 873603