

Registration number 399325

Dales-Bred Sheep Breeders' Association Limited

Company limited by guarantee

Abbreviated accounts

for the year ended 31 March 2009



H & M Ltd
Chartered Accountants & Registered Auditors

Dales-Bred Sheep Breeders' Association Limited
Company limited by guarantee

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**Independent auditors' report to Dales-Bred Sheep Breeders' Association Limited, Company
limited by guarantee, under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages to 4 together with the financial statements of Dales-Bred Sheep Breeders' Association Limited for the year ended 31 March 2009 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and the auditors

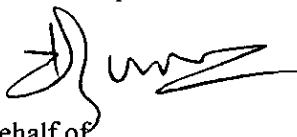
The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



For and on behalf of

**H & M Ltd
Chartered Accountants & Registered Auditors
1-5 Alma Terrace
Otley Street
Skipton
North Yorkshire
BD23 1EJ**

Date 1/6/09.

Dales-Bred Sheep Breeders' Association Limited
Company limited by guarantee

Abbreviated balance sheet
as at 31 March 2009

	Notes	2009 £	2008 £
Fixed assets			
Tangible assets	2	502	-
Current assets			
Debtors		682	284
Investments		4,722	4,695
Cash at bank and in hand		7,979	6,276
		13,383	11,255
Creditors: amounts falling due within one year		(691)	(377)
Net current assets		12,692	10,878
Total assets less current liabilities		13,194	10,878
Accruals and deferred income		(2,748)	-
Net assets		10,446	10,878
Reserves			
Members' funds		10,446	10,878

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2007) relating to small companies.

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

Director



Date 20/5/09.

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

Dales-Bred Sheep Breeders' Association Limited
Company limited by guarantee

Notes to the abbreviated financial statements
for the year ended 31 March 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 January 2007).

1.2. Turnover

Turnover represents the total income received, excluding value added tax, during the year.

1.3. Tangible fixed assets and 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:

Fixtures, fittings and equipment	- 33% Straight Line
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1.4. Investments

Current asset investments are at the lower of cost and net realisable value.

1.5. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

1.6. Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Dales-Bred Sheep Breeders' Association Limited
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Notes to the abbreviated financial statements
for the year ended 31 March 2009

..... continued

2. Fixed assets	Tangible fixed assets £
Cost	
At 1 April 2008	446
Additions	754
At 31 March 2009	<hr/> 1,200
Depreciation	
At 1 April 2008	446
Charge for year	252
At 31 March 2009	<hr/> 698
Net book values	
At 31 March 2009	<hr/> <hr/> 502
3. Company limited by guarantee	
The company is limited by the guarantees of the directors.	