

REGISTERED NUMBER: 021038 (Scotland)

Abbreviated Accounts
for the Year Ended 31 March 2010
for
A Dewar Rattray Limited

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COMPANIES HOUSE

A Dewar Rattray Limited

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for the Year Ended 31 March 2010

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A Dewar Rattray Limited
Company Information
for the Year Ended 31 March 2010

DIRECTORS:

S W Morrison
Mrs M E Morrison
S A Morrison
N J White
Mrs F Dupuy

SECRETARY:

N J White

REGISTERED OFFICE:

Whitefaulds Farm
Culzean Road
MAYBOLE
Ayrshire
KA19 8AH

REGISTERED NUMBER:

021038 (Scotland)

ACCOUNTANTS:

T B Dunn & Co
308 Albert Drive
Pollokshields
GLASGOW
G41 5RS

A Dewar Rattray Limited

Abbreviated Balance Sheet
31 March 2010

	Notes	2010 £	2009 £
FIXED ASSETS			
Intangible assets	2	14,520	8,310
Tangible assets	3	481	99
		<u>15,001</u>	<u>8,409</u>
CURRENT ASSETS			
Stocks		381,260	364,350
Debtors		198,816	154,450
Cash in hand		344	204
		<u>580,420</u>	<u>519,004</u>
CREDITORS			
Amounts falling due within one year		<u>276,101</u>	<u>267,254</u>
NET CURRENT ASSETS		<u>304,319</u>	<u>251,750</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>319,320</u>	<u>260,159</u>
CAPITAL AND RESERVES			
Called up share capital	4	300,100	300,100
Other reserves		3,774	3,774
Profit and loss account		15,446	(43,715)
SHAREHOLDERS' FUNDS		<u>319,320</u>	<u>260,159</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2010.

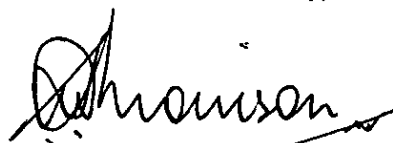
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2010 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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 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 Board of Directors on 1 June 2010 and were signed on its behalf by:



S W Morrison - Director

The notes form part of these abbreviated accounts

A Dewar Rattray Limited

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2010

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.

Intangible assets

Patents and licences and trade marks have been written off over their 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.

Fixtures and fittings	- 20% on cost
Computer equipment	- 50% 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.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2009	25,738
Additions	7,952
	<hr/>
At 31 March 2010	33,690
	<hr/>
AMORTISATION	
At 1 April 2009	17,428
Charge for year	1,742
	<hr/>
At 31 March 2010	19,170
	<hr/>
NET BOOK VALUE	
At 31 March 2010	14,520
	<hr/>
At 31 March 2009	8,310
	<hr/>

A Dewar Rattray Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2010

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 April 2009	6,124
Additions	866
	<hr/>
At 31 March 2010	6,990
	<hr/>
DEPRECIATION	
At 1 April 2009	6,026
Charge for year	483
	<hr/>
At 31 March 2010	6,509
	<hr/>
NET BOOK VALUE	
At 31 March 2010	481
	<hr/>
At 31 March 2009	98
	<hr/>

4. **CALLED UP SHARE CAPITAL**

Allotted and issued:				
Number:	Class:	Nominal value:	2010 £	2009 £
300,100	Ordinary	£1	<u>300,100</u>	<u>300,100</u>

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
A Dewar Rattray Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

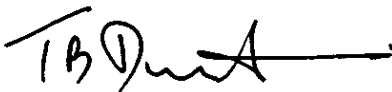
In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company for the year ended 31 March 2010 on pages three to eight from the accounting records and information and explanations supplied to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the company's Board of Directors 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 and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the Balance Sheet as at 31 March 2010 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



T B Dunn & Co
308 Albert Drive
Pollokshields
GLASGOW
G41 5RS

1 June 2010