

REGISTERED NUMBER: 92689 (Scotland)

Abbreviated Accounts For The Year Ended 31 May 2009

for

Deral Limited

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31/03/2010

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COMPANIES HOUSE

Deral Limited

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For The Year Ended 31 May 2009

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Deral Limited

Company Information
For The Year Ended 31 May 2009

DIRECTORS:

T Alexander
I Alexander
J MacKay

SECRETARY:

Miss L Alexander

REGISTERED OFFICE:

10 Kennedy Drive
AIRDRIE
ML6 9AN

REGISTERED NUMBER:

92689 (Scotland)

ACCOUNTANTS:

ROBB FERGUSON
Chartered Accountants
5 Oswald Street
Glasgow
G1 4QR

Deral Limited

Abbreviated Balance Sheet
31 May 2009

	Notes	2009 £	2008 £
FIXED ASSETS			
Tangible assets	2	27,293	42,472
CURRENT ASSETS			
Stocks		138,442	137,985
Debtors		511,653	492,723
Cash at bank and in hand		27,518	111,848
		<u>677,613</u>	<u>742,556</u>
CREDITORS			
Amounts falling due within one year		<u>386,121</u>	<u>486,795</u>
NET CURRENT ASSETS		<u>291,492</u>	<u>255,761</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>318,785</u>	<u>298,233</u>
CREDITORS			
Amounts falling due after more than one year		<u>7,409</u>	<u>23,749</u>
NET ASSETS		<u><u>311,376</u></u>	<u><u>274,484</u></u>
CAPITAL AND RESERVES			
Called up share capital	3	1,000	1,000
Profit and loss account		<u>310,376</u>	<u>273,484</u>
SHAREHOLDERS' FUNDS		<u><u>311,376</u></u>	<u><u>274,484</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2009 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.

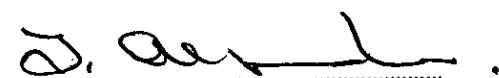
The notes form part of these abbreviated accounts

Deral Limited

Abbreviated Balance Sheet - continued
31 May 2009

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 31/3/10. and were signed on its behalf by:



T Alexander - Director

The notes form part of these abbreviated accounts

Deral Limited

Notes to the Abbreviated Accounts
For The Year Ended 31 May 2009

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 4% on cost
Fixed plant and equipment	- 15% on cost
Motor vehicles	- 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.

Deferred tax

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

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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.

Deral Limited

Notes to the Abbreviated Accounts - continued
For The Year Ended 31 May 2009

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2008	200,408
Disposals	(6,800)
At 31 May 2009	193,608
DEPRECIATION	
At 1 June 2008	157,936
Charge for year	15,179
Eliminated on disposal	(6,800)
At 31 May 2009	166,315
NET BOOK VALUE	
At 31 May 2009	27,293
At 31 May 2008	42,472

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2009	2008
Number:	Class:	Nominal value:	£	£
1,000	Ordinary	£1	1,000	1,000