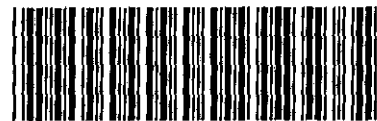


ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

FOR

A HAYDEN (BY-PRODUCTS) LIMITED

MONDAY



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SCT

20/07/2009

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COMPANIES HOUSE

**A HAYDEN (BY-PRODUCTS) LIMITED**

**CONTENTS OF THE ABBREVIATED ACCOUNTS**  
**for the year ended 31 March 2009**

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**A HAYDEN (BY-PRODUCTS) LIMITED**

**COMPANY INFORMATION**

for the year ended 31 March 2009

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**DIRECTORS:**

Mrs P V Hayden  
A Hayden

**SECRETARY:**

Mrs P V Hayden

**REGISTERED OFFICE:**

17 Queensgate  
Inverness  
IV1 1DF

**REGISTERED NUMBER:**

00099432 (Scotland)

**ACCOUNTANTS:**

Horn McLeod  
Chartered Accountants  
17 Queensgate  
Inverness  
IV1 1DF

**SOLICITORS:**

Macleod & MacCallum  
28 Queensgate  
Inverness  
IV1 1YN

**A HAYDEN (BY-PRODUCTS) LIMITED**

**ABBREVIATED BALANCE SHEET**

**31 March 2009**

	Notes	2009 £	2008 £
<b>FIXED ASSETS</b>			
Tangible assets	2	116,192	117,922
<b>CURRENT ASSETS</b>			
Stocks		20,761	20,122
Debtors		19,610	39,167
Cash at bank		38,471	11,225
		<u>78,842</u>	<u>70,514</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>90,173</u>	<u>99,772</u>
<b>NET CURRENT LIABILITIES</b>		<u>(11,331)</u>	<u>(29,258)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>104,861</u>	<u>88,664</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year		<u>32,155</u>	<u>35,371</u>
<b>NET ASSETS</b>		<u><u>72,706</u></u>	<u><u>53,293</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	10,000	10,000
Revaluation reserve		36,210	36,210
Profit and loss account		<u>26,496</u>	<u>7,083</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>72,706</u></u>	<u><u>53,293</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their 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.

The notes form part of these abbreviated accounts

**A HAYDEN (BY-PRODUCTS) LIMITED**

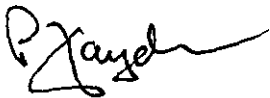
**ABBREVIATED BALANCE SHEET - continued**

**31 March 2009**

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These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 2 July 2009 and were signed on its behalf by:



Mrs P V Hayden - Director



A Hayden - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the year ended 31 March 2009

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The company meets its day to day working capital requirement through an overdraft facility which, in common with all such facilities, is repayable on demand. The company operates within the limits of this facility and the directors have no reason to believe that it will not continue to be available at a level adequate for the company's requirements. On this basis the directors consider it appropriate to prepare the financial statements on the going concern basis.

**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 January 2007).

**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.

Short leasehold	- Lease term
Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

**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.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**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.

# A HAYDEN (BY-PRODUCTS) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS - continued for the year ended 31 March 2009

### 2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 April 2008	229,614
Additions	17,252
Disposals	(12,794)
	<hr/>
At 31 March 2009	234,072
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2008	111,692
Charge for year	13,584
Eliminated on disposal	(7,396)
	<hr/>
At 31 March 2009	117,880
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2009	116,192
	<hr/>
At 31 March 2008	117,922
	<hr/>

### 3. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	2009 £	2008 £
100,000	Ordinary	£1	100,000	100,000
			<hr/>	<hr/>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2009 £	2008 £
10,000	Ordinary	£1	10,000	10,000
			<hr/>	<hr/>