

COMPANY REGISTRATION NUMBER SC099432

**A HAYDEN (BY PRODUCTS) LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 MARCH 2012**

TUESDAY



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07/08/2012

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COMPANIES HOUSE

**RITSONS**  
Chartered Accountants  
27 Huntly Street  
Inverness  
IV3 5PR

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

## **ACCOUNTANTS' REPORT TO THE DIRECTORS OF A HAYDEN (BY PRODUCTS) LIMITED**

**YEAR ENDED 31 MARCH 2012**

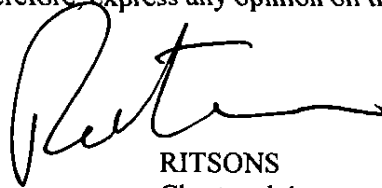
In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the Company's 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 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 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 2012 your duty to ensure that the company has kept adequate 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.



RITSONS  
Chartered Accountants

27 Huntly Street  
Inverness  
IV3 5PR

26 July 2012

# A HAYDEN (BY PRODUCTS) LIMITED

## ABBREVIATED BALANCE SHEET

31 MARCH 2012

	Note	2012	2011
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		-	93,068
<b>CURRENT ASSETS</b>			
Stocks		-	8,663
Debtors		1,924	39,366
Cash at bank and in hand		133,784	84,974
		<u>135,708</u>	<u>133,003</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>39,060</u>	<u>102,771</u>
<b>NET CURRENT ASSETS</b>		<u>96,648</u>	<u>30,232</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>96,648</u>	<u>123,300</u>
<b>CREDITORS: Amounts falling due after more than one year</b>		<u>-</u>	<u>11,868</u>
		<u>96,648</u>	<u>111,432</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	10,000	10,000
Revaluation reserve		-	34,996
Profit and loss account		86,648	66,436
<b>SHAREHOLDERS' FUNDS</b>		<u>96,648</u>	<u>111,432</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Balance sheet continues on the following page.

The notes on pages 4 to 5 form part of these abbreviated accounts.

**A HAYDEN (BY PRODUCTS) LIMITED**

**ABBREVIATED BALANCE SHEET** *(continued)*

**31 MARCH 2012**

These abbreviated accounts were approved by the directors and authorised for issue on 26 July 2012, and are signed on their behalf by:



MR A HAYDEN

Company Registration Number: SC099432

The notes on pages 4 to 5 form part of these abbreviated accounts.

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

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2012**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain fixed assets, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Leasehold Property	-	Lease term
Plant & Machinery	-	15% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the profit and loss reserve.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**A HAYDEN (BY PRODUCTS) LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2012**

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST OR VALUATION</b>	
At 1 April 2011	234,072
Disposals	(234,072)
<b>At 31 March 2012</b>	<u>—</u>
<b>DEPRECIATION</b>	
At 1 April 2011	141,004
On disposals	(141,004)
<b>At 31 March 2012</b>	<u>—</u>
<b>NET BOOK VALUE</b>	
At 31 March 2012	<u>—</u>
At 31 March 2011	<u>93,068</u>

**3. SHARE CAPITAL**

Allotted, called up and fully paid:

	<b>2012</b>		<b>2011</b>	
	No	£	No	£
10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>