

**THE MOFFAT PARTNERSHIP LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 OCTOBER 2011**



**PURVES CHARTERED ACCOUNTANTS**

St. Dunstons House  
High Street  
MELROSE  
Roxburghshire  
TD6 9RU

# **THE MOFFAT PARTNERSHIP LIMITED**

## **ABBREVIATED ACCOUNTS**

**PERIOD FROM 1 APRIL 2011 TO 31 OCTOBER 2011**

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# THE MOFFAT PARTNERSHIP LIMITED

## ABBREVIATED BALANCE SHEET

31 OCTOBER 2011

|   | Note | 31 Oct 11<br>£ | £                  | 31 Mar 11<br>£     |
|---|------|----------------|--------------------|--------------------|
| <b>CURRENT ASSETS</b>                                 |      |                |                    |                    |
| Debtors   |      | 1              |                    | 1                  |
| <b>CREDITORS: Amounts falling due within one year</b> |      | <u>36</u>      |                    | <u>36</u>          |
| <b>NET CURRENT LIABILITIES</b>                        |      |                | <b>(35)</b>        | <b>(35)</b>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |      |                | <u><b>(35)</b></u> | <u><b>(35)</b></u> |
| <b>CAPITAL AND RESERVES</b>                           |      |                |                    |                    |
| Called-up equity share capital                        | 2    |                | 100                | 100                |
| Profit and loss account                               |      |                | <b>(135)</b>       | <b>(135)</b>       |
| <b>DEFICIT</b>  |      |                | <u><b>(35)</b></u> | <u><b>(35)</b></u> |

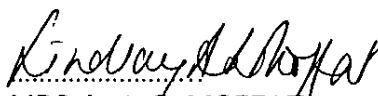
The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the period by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The director acknowledges her responsibility 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 period and of its profit or loss for the financial period 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.

These abbreviated accounts were approved and signed by the director and authorised for issue on 12/09/2012



MRS. L. A. R. MOFFAT

Company Registration Number: SC201430

The notes on page 2 form part of these abbreviated accounts.

**THE MOFFAT PARTNERSHIP LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**PERIOD FROM 1 APRIL 2011 TO 31 OCTOBER 2011**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

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).

At 31 October 2011, the company had net liabilities of £35. The company is reliant on the support of the director. It is the intention of the director to support the company and therefore these accounts have been prepared on a going concern basis.

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

**2. SHARE CAPITAL**

**Allotted, called up and fully paid:**

|                                | 31 Oct 11  |            | 31 Mar 11  |            |
|--------------------------------|------------|------------|------------|------------|
|                                | No         | £          | No         | £          |
| 100 Ordinary shares of £1 each | <u>100</u> | <u>100</u> | <u>100</u> | <u>100</u> |

# **THE MOFFAT PARTNERSHIP LIMITED**

## **ACCOUNTANTS' REPORT TO THE DIRECTOR OF THE MOFFAT PARTNERSHIP LIMITED**

**PERIOD FROM 1 APRIL 2011 TO 31 OCTOBER 2011**

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 1 to 2 from the accounting records and information and explanations supplied to us.

This report is made to the Company's Director, 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 Director 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 Director, 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 October 2011 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 period.

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.

**PURVES CHARTERED ACCOUNTANTS**

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