

Aberdeen Avionics Ltd

Abbreviated Accounts

for the year ended

31st May 2009



**Chartered Accountants' Report to the Board of Directors on the
Unaudited Abbreviated Accounts of Aberdeen Avionics Ltd**

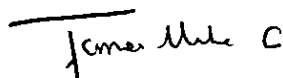
In accordance with the engagement letter dated 27th March 2008, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the abbreviated accounts of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken to enable us to compile the abbreviated accounts 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 compilation of accounts.

You have acknowledged on the balance sheet at 31st May 2009 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 abbreviated accounts. 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 abbreviated accounts.



James Milne & Co

Chartered Accountants
5 High Street
Inverurie
Aberdeenshire
AB51 3QA

16th November 2009

Aberdeen Avionics Ltd
Registration number SC232175

Abbreviated Balance Sheet
at 31st May 2009

	Note	2009		2008	
		£	£	£	£
Fixed assets					
Tangible assets	2		-		52
Current assets					
Cash at bank and in hand		48,056		65,728	
Creditors: amounts falling due within one year		<u>(30,297)</u>		<u>(23,231)</u>	
Net current assets			<u>17,759</u>		<u>42,497</u>
Net assets			<u>17,759</u>		<u>42,549</u>
Capital and reserves					
Called up share capital	3		11		11
Profit and loss account			<u>17,748</u>		<u>42,538</u>
Shareholders' funds			<u>17,759</u>		<u>42,549</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

The notes on pages 4 and 5 form an integral part of these abbreviated accounts.

Aberdeen Avionics Ltd
Registration number SC232175

Abbreviated Balance Sheet (contd.)

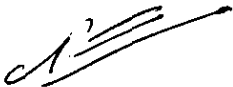
Directors' statements required by Sections 475(2) and (3)
for the year ended 31st May 2009

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the year ended 31st May 2009 the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st May 2009, and
- (c) that we acknowledge our responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with Section 386, 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 year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The abbreviated accounts were approved by the Board on 14.11.09 and signed on its behalf by



Angus Paterson
Director

The notes on pages 4 and 5 form an integral part of these abbreviated accounts.

Aberdeen Avionics Ltd
Registration number SC232175

Notes to the Abbreviated Accounts
for the year ended 31st May 2009

1. Accounting policies

1.1 Accounting convention

The accounts are prepared under the historical cost convention, in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Turnover

Turnover represents revenue recognised in the accounts. Revenue is recognised when the business fulfils its contractual obligations to customers by supplying goods and services and excludes value added tax. Where services are performed gradually over time, revenue is recognised as activity progresses by reference to the value of the work performed.

1.3 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery, etc. - 25% straight line

2. Fixed assets

Tangible fixed assets

Cost

At 1st June 2008	£ 1,665
At 31st May 2009	<u>1,665</u>

Depreciation

At 1st June 2008	1,613
Charge for the year	<u>52</u>
At 31st May 2009	<u>1,665</u>

Net book value

At 31st May 2009	<u><u>-</u></u>
At 31st May 2008	<u><u>52</u></u>

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Notes to the Abbreviated Accounts
for the year ended 31st May 2009

3. Share capital

	2009	2008
	£	£
Authorised		
500 Ordinary 'A' shares of £1 each	500	500
500 Ordinary 'B' shares of £1 each	500	500
	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
10 Ordinary 'A' shares of £1 each	10	10
1 Ordinary 'B' share of £1	1	1
	<u>11</u>	<u>11</u>