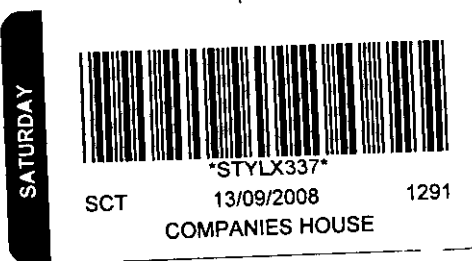


WW

REGISTERED NUMBER: SC238178 (Scotland)

Abbreviated Unaudited Accounts
for the Year Ended 29 February 2008
for
A B C (Kirkcaldy) Limited



A B C (Kirkcaldy) Limited

**Contents of the Abbreviated Accounts
for the Year Ended 29 February 2008**

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A B C (Kirkcaldy) Limited

**Company Information
for the Year Ended 29 February 2008**

DIRECTOR: Mrs Y Y Fong

SECRETARY: Mr S T Fong

REGISTERED OFFICE: 9 Ainslie Place
Edinburgh
EH3 6AT

REGISTERED NUMBER: SC238178 (Scotland)

ACCOUNTANTS: Whitelaw Wells
9 Ainslie Place
Edinburgh
EH3 6AT

BANKERS: Bank of Scotland
PO Box 10
Kirkcaldy
Fife
KY1 3PA

A B C (Kirkcaldy) Limited

**Abbreviated Balance Sheet
29 February 2008**

	Notes	2008 £	2007 £
FIXED ASSETS			
Intangible assets	2		6,000
Tangible assets	3	137	223
		<u>137</u>	<u>6,223</u>
CURRENT ASSETS			
Stocks		1,816	1,578
Debtors		1,265	216
Cash at bank and in hand		38,633	24,845
		<u>41,714</u>	<u>26,639</u>
CREDITORS			
Amounts falling due within one year		16,583	15,024
		<u>16,583</u>	<u>15,024</u>
NET CURRENT ASSETS		<u>25,131</u>	<u>11,615</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>25,268</u></u>	<u><u>17,838</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and loss account		25,168	17,738
		<u>25,268</u>	<u>17,838</u>
SHAREHOLDERS' FUNDS		<u><u>25,268</u></u>	<u><u>17,838</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 29 February 2008

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2008 in accordance with Section 249B(2) of the Companies Act 1985

The director acknowledges her 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

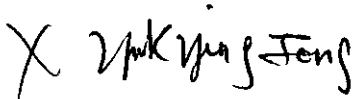
The notes form part of these abbreviated accounts

A B C (Kirkcaldy) Limited

Abbreviated Balance Sheet continued
29 February 2008

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 director on 29 August 2008 and were signed by

A handwritten signature in black ink, appearing to read 'Y Y Fong', with a large 'X' mark to the left.

Mrs Y Y Fong Director

The notes form part of these abbreviated accounts

A B C (Kirkcaldy) Limited

Notes to the Abbreviated Accounts for the Year Ended 29 February 2008

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 January 2007)

Turnover

Turnover represents net invoiced sales of goods, excluding Value Added Tax. The company operated under the VAT Flat Rate Scheme with effect from 1 September 2004

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of five years

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixtures and fittings	20% on cost
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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

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 March 2007	
and 29 February 2008	30,000
AMORTISATION	
At 1 March 2007	24,000
Charge for year	6,000
At 29 February 2008	30,000
NET BOOK VALUE	
At 29 February 2008	
At 28 February 2007	6,000

A B C (Kirkcaldy) Limited

**Notes to the Abbreviated Accounts continued
for the Year Ended 29 February 2008**

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 March 2007 and 29 February 2008	431
DEPRECIATION	
At 1 March 2007	208
Charge for year	86
	294
NET BOOK VALUE	
At 29 February 2008	137
At 28 February 2007	223

4 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value	2008 £	2007 £
1,000	Ordinary	£1	1,000	1,000
Allotted, issued and fully paid Number	Class	Nominal value	2008 £	2007 £
100	Ordinary	£1	100	100