

REGISTERED NUMBER: 245588 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2009

FOR

ABERDOUR BEEF LTD



ABERDOUR BEEF LTD

CONTENTS OF THE ABBREVIATED ACCOUNTS
For The Year Ended 31 May 2009

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

ABERDOUR BEEF LTD
COMPANY INFORMATION
For The Year Ended 31 May 2009

DIRECTOR: J L Fowlie

SECRETARY: Mrs M M Fowlie

REGISTERED OFFICE: Aberdour House Farms
New Aberdour
Fraserburgh
Aberdeenshire
AB43 7LL

REGISTERED NUMBER: 245588 (Scotland)

ACCOUNTANTS: Leiper & Summers
4 Charlotte Street
Fraserburgh
Aberdeenshire
AB43 9JE

ABERDOUR BEEF LTD

ABBREVIATED BALANCE SHEET
31 May 2009

	2009 £	2008 £
CURRENT ASSETS		
Stocks	-	15,020
Debtors	10,030	-
Cash at bank	1,563	28,113
	<u>11,593</u>	<u>43,133</u>
CREDITORS		
Amounts falling due within one year	3,517	2,478
	<u>8,076</u>	<u>40,655</u>
NET CURRENT ASSETS		
	<u>8,076</u>	<u>40,655</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		
	<u>8,076</u>	<u>40,655</u>
CAPITAL AND RESERVES		
Called up share capital	2	2
Profit and loss account	8,074	40,653
	<u>8,076</u>	<u>40,655</u>
SHAREHOLDERS' FUNDS		
	<u>8,076</u>	<u>40,655</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2009 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ABERDOUR BEEF LTD

ABBREVIATED BALANCE SHEET - continued
31 May 2009

The financial statements were approved by the director on 15/02/2010 and were signed by:


.....
J L Fowle - Director

The notes form part of these abbreviated accounts

ABERDOUR BEEF LTD

NOTES TO THE ABBREVIATED ACCOUNTS For The Year Ended 31 May 2009

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 April 2008).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

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 arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more or (less tax) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

2. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2009	2008
		£1	£	£
2	Ordinary		2	2
			<u>2</u>	<u>2</u>