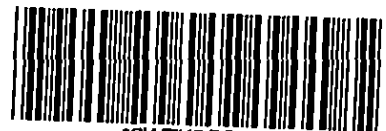


ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2010

FOR

ABERDOUR BEEF LTD

FRIDAY



SCT

SWTKDRRW

18/02/2011

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COMPANIES HOUSE

**CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2010**

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ABERDOUR BEEF LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2010

DIRECTOR: J L Fowlie

SECRETARY: Mrs M M Fowlie

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

REGISTERED NUMBER: SC245588 (Scotland)

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

ABERDOUR BEEF LTD (REGISTERED NUMBER: SC245588)

**ABBREVIATED BALANCE SHEET
31 MAY 2010**

	2010 £	2009 £
CURRENT ASSETS		
Debtors	188	10,030
Cash at bank	1	1,563
	<hr/> 189	<hr/> 11,593
CREDITORS		
Amounts falling due within one year	63	3,517
	<hr/> 126	<hr/> 8,076
NET CURRENT ASSETS		
	<hr/> 126	<hr/> 8,076
TOTAL ASSETS LESS CURRENT LIABILITIES	<hr/> <hr/> 126	<hr/> <hr/> 8,076
 CAPITAL AND RESERVES		
Called up share capital	2	2
Profit and loss account	124	8,074
	<hr/> 126	<hr/> 8,076
SHAREHOLDERS' FUNDS	<hr/> <hr/> 126	<hr/> <hr/> 8,076

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2010.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2010 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

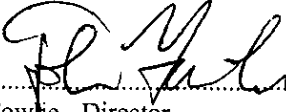
- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for 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.

The notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
31 MAY 2010

The financial statements were approved by the director on 16/2/11 and were signed by:


.....
J L Fowke - Director

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2010

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 services, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

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:	2010 £	2009 £
2	Ordinary	£1	<u>2</u>	<u>2</u>