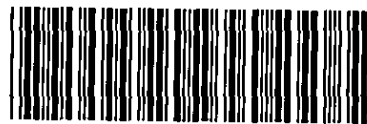


COMPANIES HOUSE

REGISTERED NUMBER: SC266814 (Scotland)

Abbreviated Unaudited Accounts
for the Year Ended 31 October 2009
for
A & R Finnie Limited

THURSDAY



S915MHT3

SCT

25/02/2010

995

COMPANIES HOUSE

Contents of the Abbreviated Accounts
for the Year Ended 31 October 2009

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

A & R Finnie Limited

Company Information
for the Year Ended 31 October 2009

DIRECTOR: R A Finnie

SECRETARY: Mrs A Finnie

REGISTERED OFFICE: 48 Park View
Balmullo
St Andrews
Fife
KY16 0DN

REGISTERED NUMBER: SC266814 (Scotland)

ACCOUNTANTS: Miller McIntyre & Gellatly
Chartered Accountants
Chapelshade House
78-84 Bell Street
Dundee
ANGUS
DD1 1RQ

Abbreviated Balance Sheet
31 October 2009

	Notes	2009 £	2008 £
FIXED ASSETS			
Tangible assets	2	224,397	246,699
CURRENT ASSETS			
Debtors		199,058	147,100
Cash at bank and in hand		80,578	25,298
		<u>279,636</u>	<u>172,398</u>
CREDITORS			
Amounts falling due within one year		<u>333,085</u>	<u>195,469</u>
NET CURRENT LIABILITIES		<u>(53,449)</u>	<u>(23,071)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		170,948	223,628
CREDITORS			
Amounts falling due after more than one year		(116,077)	(140,879)
PROVISIONS FOR LIABILITIES		<u>(11,769)</u>	<u>(12,323)</u>
NET ASSETS		<u>43,102</u>	<u>70,426</u>
CAPITAL AND RESERVES			
Called up share capital	3	1,000	1,000
Profit and loss account		<u>42,102</u>	<u>69,426</u>
SHAREHOLDERS' FUNDS		<u>43,102</u>	<u>70,426</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 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.

Abbreviated Balance Sheet - continued
31 October 2009

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 financial statements were approved by the director on 11 February 2010 and were signed by:

A handwritten signature in black ink, appearing to be 'R A Finnie', followed by a long horizontal line extending to the right.

R A Finnie - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 October 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 33% on cost
Motor vehicles	- 25% on cost and 20% on cost
Computer equipment	- 33% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2008	414,801
Additions	83,811
	<hr/>
At 31 October 2009	498,612
	<hr/>
DEPRECIATION	
At 1 November 2008	168,103
Charge for year	106,112
	<hr/>
At 31 October 2009	274,215
	<hr/>
NET BOOK VALUE	
At 31 October 2009	224,397
	<hr/>
At 31 October 2008	246,698
	<hr/>

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 October 2009

3. **CALLED UP SHARE CAPITAL**

Allotted and issued:

Number:	Class:	Nominal value:	2009 £	2008 £
1,000	Share capital 1	£1	<u>1,000</u>	<u>1,000</u>