

Company Registration No. SC339241 (Scotland)

ABERDENT LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011

TUESDAY



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ABERDENT LIMITED

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ABERDENT LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2011

	Notes	2011 £	£	2010 £	£
Fixed assets					
Intangible assets	2	196,000		224,000	
Tangible assets	2	223,341		217,829	
		<u>419,341</u>		<u>441,829</u>	
Current assets					
Stocks		5,115		1,500	
Debtors		-		3,000	
Cash at bank and in hand		157,191		202,143	
		<u>162,306</u>		<u>206,643</u>	
Creditors: amounts falling due within one year	3	<u>(486,692)</u>		<u>(523,683)</u>	
Net current liabilities			<u>(324,386)</u>		<u>(317,040)</u>
Total assets less current liabilities			<u>94,955</u>		<u>124,789</u>
Capital and reserves					
Called up share capital	4	100		100	
Profit and loss account		94,855		124,689	
Shareholders' funds		<u>94,955</u>		<u>124,789</u>	

ABERDENT LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

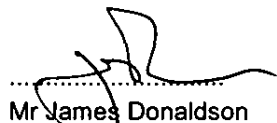
AS AT 31 MARCH 2011

For the financial year ended 31 March 2011 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for 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 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 accounts, 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 within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 19/3/2012



Mr James Donaldson
Director

Company Registration No. SC339241

ABERDENT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2011

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	2% straight line
Plant and machinery	20% reducing balance
Fixtures, fittings & equipment	20% reducing balance

1.5 Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

ABERDENT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2011

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 April 2010	280,000	231,265	511,265
Additions	-	15,272	15,272
At 31 March 2011	280,000	246,537	526,537
Depreciation			
At 1 April 2010	56,000	13,436	69,436
Charge for the year	28,000	9,760	37,760
At 31 March 2011	84,000	23,196	107,196
Net book value			
At 31 March 2011	196,000	223,341	419,341
At 31 March 2010	224,000	217,829	441,829

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £85,035 (2010 - £90,502).

4 Share capital

	2011 £	2010 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100