

Company Registration No. SC028621 (Scotland)

HENDERSON AND PATERSON LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2011

**Johnston Smillie Ltd
Chartered Accountants
22 Craigmount Avenue
Edinburgh
EH12 8HQ**

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HENDERSON AND PATERSON LIMITED

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HENDERSON AND PATERSON LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2011

	Notes	2011 £	£	2010 £	£
Fixed assets					
Tangible assets	2		-		83,359
Investments	2		-		525
			-		83,884
Current assets					
Stocks		-		5,795	
Debtors	3	5,000		38,267	
Cash at bank and in hand		-		52,191	
		5,000		96,253	
Creditors: amounts falling due within one year					
		-		(37,815)	
Net current assets			5,000		58,438
Total assets less current liabilities			5,000		142,322
Capital and reserves					
Called up share capital	4	5,000		5,000	
Revaluation reserve		-		42,259	
Profit and loss account		-		95,063	
Shareholders' funds			5,000		142,322

HENDERSON AND PATERSON 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 8 December 2011



Ewan Nicolson
Director

Company Registration No. SC028621

HENDERSON AND PATERSON 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 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

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

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	25% Reducing Balance
Fixtures, fittings & equipment	25% Reducing balance
Motor vehicles	25% Reducing balance

The part of the annual depreciation charge on revalued assets which relates to the revaluation surplus is transferred from the revaluation reserve to the profit and loss account.

1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6 Stock and work in progress

Work in progress is valued at the lower of cost and net realisable value.

1.7 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

1.8 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

HENDERSON AND PATERSON LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2011

2 Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 April 2010	106,371	525	106,896
Disposals	(106,371)	(525)	(106,896)
At 31 March 2011	-	-	-
Depreciation			
At 1 April 2010	23,011	-	23,011
On disposals	(23,011)	-	(23,011)
At 31 March 2011	-	-	-
Net book value			
At 31 March 2011	-	-	-
At 31 March 2010	83,359	525	83,884

3 Debtors

Debtors include an amount of £5,000 (2010 - £-) which is due after more than one year.

4 Share capital

	2011 £	2010 £
Allotted, called up and fully paid		
5,000 Ordinary Shares of £1 each	5,000	5,000