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Registration number 32256

A J Allan (Blairnyle) Ltd

Abbreviated accounts

for the year ended 31 May 2008

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A J Allan (Blairnyle) Ltd

Chartered Accountants' report to the Board of Directors on the unaudited accounts of A J Allan (Blairnyle) Ltd

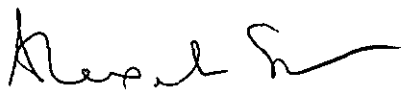
In accordance with the engagement letter dated 29 March 2007, and in order to assist you to fulfil your duties under the Companies Act 1985, we have prepared the accounts of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 31 May 2008 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.



Alexander Sloan
Chartered Accountants

38 Cadogan Street
Glasgow
G2 7HF

20 March 2009

A J Allan (Blairnyle) Ltd

Abbreviated balance sheet
as at 31 May 2008

	Notes	2008 £	2008 £	2007 £	2007 £
Fixed assets					
Intangible assets	2		70		70
Tangible assets	2		66,127		70,304
			66,197		70,374
Current assets					
Debtors		2,281		1,420	
Cash at bank and in hand		83,453		113,134	
		85,734		114,554	
Creditors: amounts falling due within one year		(8,186)		(16,659)	
Net current assets			77,548		97,895
Total assets less current liabilities			143,745		168,269
Net assets			143,745		168,269
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			143,645		168,169
Shareholders' funds			143,745		168,269

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

Abbreviated balance sheet (continued)

Directors' statements required by Section 249B(4) for the year ended 31 May 2008

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 May 2008 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 20 March 2009 and signed on its behalf by

A.T. Allan.

A T Allan
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

Notes to the abbreviated financial statements for the year ended 31 May 2008

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	5% - 22.5% reducing balance
Motor vehicles	-	20% reducing balance

No depreciation has been charged on farmland and buildings as the directors are of the opinion that the property has a long useful life and accordingly any depreciation charge would be immaterial. The directors have also carried out an impairment review on the buildings and they are satisfied that no adjustment is required to the carrying value.

1.4. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

2. Fixed assets

	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 June 2007	432	202,409	202,841
At 31 May 2008	432	202,409	202,841
Depreciation and Provision for diminution in value			
At 1 June 2007	362	132,105	132,467
Charge for year	-	4,177	4,177
At 31 May 2008	362	136,282	136,644
Net book values			
At 31 May 2008	70	66,127	66,197
At 31 May 2007	70	70,304	70,374

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3. Share capital	2008 £	2007 £
Authorised		
100 Ordinary shares of £1 each	100	100
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100
Equity Shares		
100 Ordinary shares of £1 each	100	100