

REGISTERED NUMBER: SC238621

Abbreviated Unaudited Accounts for the Year Ended 30 November 2009

for

Tayside Aerial Services Ltd

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Tayside Aerial Services Ltd

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for the Year Ended 30 November 2009

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Tayside Aerial Services Ltd

Company Information

for the Year Ended 30 November 2009

DIRECTOR: D L McGregor

SECRETARY: Mrs. E Young

REGISTERED OFFICE: Kismul Cottage
Drumsturdy Rd
Kingennie
Dundee
Tayside
DD5 3NZ

REGISTERED NUMBER: SC238621

ACCOUNTANT: Currie & Co Ltd
Chartered Certified Accountants
4-6 Bank Street
Kirriemuir
Tayside
DD8 4BG

BANKERS: The Royal Bank of Scotland
Dundee Chief Office
PO Box 70
3 High Street
Dundee
Tayside
DD1 9LY

Tayside Aerial Services Ltd

Abbreviated Balance Sheet
30 November 2009

	Notes	30.11.09 £	£	30.11.08 £	£
FIXED ASSETS					
Intangible assets	2		866		-
Tangible assets	3		56,453		74,615
			<u>57,319</u>		<u>74,615</u>
CURRENT ASSETS					
Stocks		7,307		6,502	
Debtors		14,920		15,048	
Cash at bank and in hand		9,233		14,415	
		<u>31,460</u>		<u>35,965</u>	
CREDITORS					
Amounts falling due within one year		53,473		42,668	
		<u></u>		<u></u>	
NET CURRENT LIABILITIES			<u>(22,013)</u>		<u>(6,703)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>35,306</u>		<u>67,912</u>
CREDITORS					
Amounts falling due after more than one year			(25,792)		(36,464)
PROVISIONS FOR LIABILITIES			<u>(9,409)</u>		<u>(2,948)</u>
NET ASSETS			<u>105</u>		<u>28,500</u>
CAPITAL AND RESERVES					
Called up share capital	4		1		1
Profit and loss account			104		28,499
			<u>105</u>		<u>28,500</u>
SHAREHOLDERS' FUNDS			<u>105</u>		<u>28,500</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2009 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 notes form part of these abbreviated accounts

Tayside Aerial Services Ltd

Abbreviated Balance Sheet - continued

30 November 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 12 May 2010 and were signed by:

A handwritten signature in black ink, appearing to read 'D L McGregor', is written above the printed name.

D L McGregor - Director

The notes form part of these abbreviated accounts

1. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

The financial statements are prepared under the historical cost convention modified to include the revaluation of certain freehold land and buildings.

These accounts have been prepared in accordance with the special provisions relating to small companies within part VII of the Companies Act 1985 and with the Financial Reporting Standard for Smaller Entities (effective January 2007)

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 from ordinary activities, and stated before trade discount and net of VAT.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of three years.

Intangible - Web design

In the year the Company had a web designed and built. The cost of which will be amortised equally over three years.

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.

Improvements to property	- 10% on cost
Plant and machinery	- at variable rates on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Rentals paid under operating lease agreements are charged to the profit and loss account on a straight line basis over the period of the lease.

Assets purchased under hire purchase / finance lease agreements are capitalised and the related principal finance provided as a creditor. Interest is written off on a straight line / sum of digits basis over the term of the agreement.

Pension costs and other post-retirement benefits

Payments in respect of other post-retirement benefits are charged to the profit and loss account in the period to which they relate.

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 November 2009

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 December 2008	33,600
Additions	1,300
At 30 November 2009	34,900
AMORTISATION	
At 1 December 2008	33,600
Charge for year	434
At 30 November 2009	34,034
NET BOOK VALUE	
At 30 November 2009	866
At 30 November 2008	-

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 December 2008	93,970
Additions	325
At 30 November 2009	94,295
DEPRECIATION	
At 1 December 2008	19,353
Charge for year	18,489
At 30 November 2009	37,842
NET BOOK VALUE	
At 30 November 2009	56,453
At 30 November 2008	74,617

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.11.09 £	30.11.08 £
1	Ordinary	£1	1	1