Registration number: SC273041

Purdie Holdings Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2012

Glen Drummond Limited
Chartered Accountants
Argyll House
Quarrywood Court
LIVINGSTON
EH54 6AX

Purdie Holdings Limited
Contents

Accountants' Report	1
Abbreviated Balance Sheet	2 to 3
Notes to the Abbreviated Accounts	4 to 5

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of Purdie Holdings Limited for the Year Ended 31 March 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Purdie Holdings Limited for the year ended 31 March 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us. 2 to 5

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of Purdie Holdings Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Purdie Holdings Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Institue of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Purdie Holdings Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Purdie Holdings Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Purdie Holdings Limited. You consider that Purdie Holdings Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Purdie Holdings Limited. 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 statutory financial statements.

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Glen Drummond Limited
Chartered Accountants
Argyll House
Quarrywood Court
LIVINGSTON
EH54 6AX

30 May 2012

Purdie Holdings Limited
(Registration number: SC273041)
Abbreviated Balance Sheet at 31 March 2012

	Note	2012 £	2011 £
Fixed assets			
Intangible fixed assets		101,714	116,245
Tangible fixed assets		1,525,703	1,544,883
Investments		422,412	422,412
		2,049,829	2,083,540
Current assets			
Debtors		-	89,651
Cash at bank and in hand		162,566	86,733
		162,566	176,384
Creditors: Amounts falling due within one year	3	(363,818)	(365,018)
Net current liabilities		(201,252)	(188,634)
Total assets less current liabilities		1,848,577	1,894,906
Creditors: Amounts falling due after more than one year	3	(825,526)	(899,606)
Provisions for liabilities		(19,971)	(23,213)
Net assets		1,003,080	972,087
Capital and reserves			
Called up share capital	4	412,718	412,718

	Profit and loss account	590,362	559,369
Shareholders' funds		1,003,080	972,087

For the year ending 31 March 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 30 May 2012 and signed on its behalf by:

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

.....
M Purdie
Director

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

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 services, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2009, is being amortised evenly over its estimated useful life of ten years.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	10% straight line

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land and buildings	4% straight line
Plant and machinery	25% reducing balance
Fixtures and fittings	15% reducing balance

Fixed asset investments

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

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 **Fixed assets**

	Intangible assets £	Tangible assets £	Investments £	Total £
Cost				
At 1 April 2011	145,307	1,868,299	422,412	2,436,018
Additions	-	63,611	-	63,611
At 31 March 2012	145,307	1,931,910	422,412	2,499,629
Depreciation				
At 1 April 2011	29,062	323,416	-	352,478
Charge for the year	14,531	82,791	-	97,322
At 31 March 2012	43,593	406,207	-	449,800
Net book value				
At 31 March 2012	101,714	1,525,703	422,412	2,049,829
At 31 March 2011	116,245	1,544,883	422,412	2,083,540

3 **Creditors**

Included in the creditors are the following amounts due after more than five years:

	2012 £	2011 £
After more than five years by instalments	425,526	499,606

4 **Share capital**

Allotted, called up and fully paid shares

	2012		2011	
	No.	**£**	**No.**	**£**
Ordinary of £1 each	412,718	412,718	412,718	412,718

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.