

Registered Number SC288192

HENDRY BROS (BEITH) LTD.

Abbreviated Accounts

31 July 2012

Abbreviated Balance Sheet as at 31 July 2012

	Notes	2012	2011
		£	£
Called up share capital not paid		-	-
Fixed assets			
Tangible assets	2	16,342	29,494
		<u>16,342</u>	<u>29,494</u>
Current assets			
Stocks		33,287	37,537
Debtors		122,600	104,510
Cash at bank and in hand		19,197	68,623
		<u>175,084</u>	<u>210,670</u>
Creditors: amounts falling due within one year		(154,182)	(130,078)
Net current assets (liabilities)		<u>20,902</u>	<u>80,592</u>
Total assets less current liabilities		<u>37,244</u>	<u>110,086</u>
Creditors: amounts falling due after more than one year		(2,126)	(8,240)
Accruals and deferred income		-	(5,815)
Total net assets (liabilities)		<u>35,118</u>	<u>96,031</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		35,116	96,029
Shareholders' funds		<u>35,118</u>	<u>96,031</u>

- For the year ending 31 July 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 18 April 2013

And signed on their behalf by:
S F Hendry, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2012**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible assets depreciation policy

Depreciation is provided at the following annual rates in order to write off each asset over its useful estimated life or, if held under a finance lease, over the lease term whichever is shorter.

Plant and machinery etc. - 25% on reducing balance and 25% on cost.

Valuation information and policy

Stocks

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

Cost includes all direct expenditure and an appropriate proportion of of fixed and variable overheads.

Other accounting policies

Hire purchased and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit & loss account over the relevant period. The capital element of the future payments is treated as a liability.

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

2 Tangible fixed assets

	£
Cost	
At 1 August 2011	51,643
Additions	1,646
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2012	<u>53,289</u>
Depreciation	
At 1 August 2011	22,149
Charge for the year	14,798
On disposals	-
At 31 July 2012	<u>36,947</u>

Net book values

At 31 July 2012	<u>16,342</u>
At 31 July 2011	<u>29,494</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2012</i>	<i>2011</i>
	£	£
2 Ordinary shares of £1 each	2	2

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