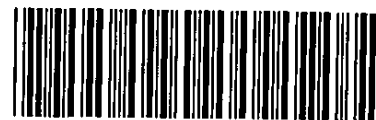


COMPANY REGISTRATION NUMBER SC432221

FIONA STEWART LTD
ABBREVIATED ACCOUNTS
30 SEPTEMBER 2013

A W GRAY & BUTLER
Chartered Accountants
10 Knockbreck Street
TAIN
Ross-Shire
IV19 1BJ

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COMPANIES HOUSE

FIONA STEWART LTD

ABBREVIATED ACCOUNTS

PERIOD FROM 10 SEPTEMBER 2012 TO 30 SEPTEMBER 2013

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FIONA STEWART LTD

**ACCOUNTANTS' REPORT TO THE DIRECTOR OF FIONA STEWART
LTD**

PERIOD FROM 10 SEPTEMBER 2012 TO 30 SEPTEMBER 2013

As described on the balance sheet, the director of the company is responsible for the preparation of the abbreviated accounts for the period ended 30 September 2013, set out on pages 2 to 4.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

10 Knockbreck Street
TAIN
Ross-Shire
IV19 1BJ

29 May 2014

A. W. Gray & Butler
A W GRAY & BUTLER
Chartered Accountants

FIONA STEWART LTD
ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2013

	Note	£	30 Sep 13 £
FIXED ASSETS	2		
Intangible assets			10,000
Tangible assets			<u>2,352</u>
			12,352
CURRENT ASSETS			
Stocks		1,100	
Cash at bank and in hand		<u>11,934</u>	
		13,034	
CREDITORS: Amounts falling due within one year		<u>25,157</u>	
NET CURRENT LIABILITIES			<u>(12,123)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>229</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3		1
Profit and loss account			<u>228</u>
SHAREHOLDER'S FUNDS			<u>229</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the period by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The director acknowledges her responsibility for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) 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 period and of its profit or loss for the financial period in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved and signed by the director and authorised for issue on 30 May 2014.

MS F STEWART
Director



Company Registration Number: SC432221

The notes on pages 3 to 4 form part of these abbreviated accounts.

FIONA STEWART LTD

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 10 SEPTEMBER 2012 TO 30 SEPTEMBER 2013

1. ACCOUNTING POLICIES

Basis of accounting

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

The turnover shown in the profit and loss account represents amounts invoiced during the period.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 33.3% Straight line
Fixtures & Fittings	- 25% Reducing balance

Stocks

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

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
Additions	—	1,727	1,727
Transfers	10,000	1,600	11,600
At 30 September 2013	<u>10,000</u>	<u>3,327</u>	<u>13,327</u>
DEPRECIATION			
Charge for period	—	975	975
At 30 September 2013	<u>—</u>	<u>975</u>	<u>975</u>
NET BOOK VALUE			
At 30 September 2013	<u>10,000</u>	<u>2,352</u>	<u>12,352</u>
At 9 September 2012	<u>—</u>	<u>—</u>	<u>—</u>

FIONA STEWART LTD

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 10 SEPTEMBER 2012 TO 30 SEPTEMBER 2013

3. SHARE CAPITAL

Authorised share capital:

	30 Sep 13
	£
100 Ordinary Shares shares of £1 each	<u>100</u>

Allotted, called up and fully paid:

	No	£
1 Ordinary Shares shares of £1 each	<u>1</u>	<u>1</u>