

Company Registration No. SC268906 (Scotland)

**Denfind Stone Limited**  
**Abbreviated Accounts**  
**For The Year Ended 31 October 2009**

THURSDAY



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COMPANIES HOUSE

# DENFIND STONE LIMITED

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# DENFIND STONE LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 OCTOBER 2009

	Notes	2009 £	£	2008 £	£
<b>Fixed assets</b>					
Tangible assets	2		27,009		52,855
<b>Current assets</b>					
Debtors		77,274		129,670	
Cash at bank and in hand		32,582		40,350	
		<u>109,856</u>		<u>170,020</u>	
<b>Creditors: amounts falling due within one year</b>	3	<u>(68,636)</u>		<u>(101,334)</u>	
<b>Net current assets</b>			41,220		68,686
<b>Total assets less current liabilities</b>			<u>68,229</u>		<u>121,541</u>
<b>Creditors: amounts falling due after more than one year</b>	4		(6,038)		(22,151)
<b>Provisions for liabilities</b>			-		(1,243)
<b>Accruals and deferred income</b>			(5,000)		(6,250)
			<u>57,191</u>		<u>91,897</u>
<b>Capital and reserves</b>					
Called up share capital	5		100		100
Profit and loss account			57,091		91,797
<b>Shareholders' funds</b>			<u>57,191</u>		<u>91,897</u>

# DENFIND STONE LIMITED

## ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 OCTOBER 2009

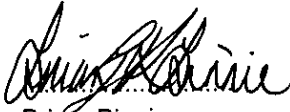
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For the financial year ended 31 October 2009 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

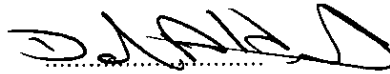
The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 08/06/2010



Brian Binnie  
Director



David Hovell  
Director

SC268906

# DENFIND STONE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2009

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### 1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	25% straight line
Fixtures, fittings & equipment	25% straight line

#### 1.4 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### 1.5 Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

#### 1.6 Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

# DENFIND STONE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2009

### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
At 1 November 2008	114,430
Additions	3,682
At 31 October 2009	<u>118,112</u>
<b>Depreciation</b>	
At 1 November 2008	61,575
Charge for the year	29,528
At 31 October 2009	<u>91,103</u>
<b>Net book value</b>	
At 31 October 2009	<u>27,009</u>
At 31 October 2008	<u>52,855</u>

### 3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £16,112 (2008 - £19,259).

### 4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £6,038 (2008 - £22,150).

### 5 Share capital

	2009 £	2008 £
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>