

A R DELLAR LTD
ABBREVIATED ACCOUNTS
31 MAY 2008

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FRIDAY



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31/10/2008
COMPANIES HOUSE

A R DELLAR LTD
ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2008

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A R DELLAR LTD
ABBREVIATED BALANCE SHEET
31 MAY 2008

	Note	2008 £	2007 £
FIXED ASSETS	2		
Tangible assets		<u>6,461</u>	<u>8,413</u>
CURRENT ASSETS			
Cash at bank and in hand		1,651	830
CREDITORS: Amounts falling due within one year		<u>6,035</u>	<u>7,225</u>
NET CURRENT LIABILITIES		<u>(4,384)</u>	<u>(6,395)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,077</u>	<u>2,018</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	1	1
Profit and loss account		<u>2,076</u>	<u>2,017</u>
SHAREHOLDERS' FUNDS		<u>2,077</u>	<u>2,018</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps proper accounting records which comply with section 221 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 year and of its profit or loss for the financial year in accordance with the requirements of section 226, 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 VII of the Companies Act 1985

These abbreviated accounts were approved and signed by the director and authorised for issue on



MR A DELLAR

The notes on pages 2 to 3 form part of these abbreviated accounts

A R DELLAR LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2008

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 January 2007)

Changes in accounting policies

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards

-FRS 21 'Events after the Balance Sheet date (IAS 10)'

FRS 21 'Events after the Balance Sheet date (IAS 10)'

The adoption of FRS 21 has resulted in a change in accounting policy in respect of proposed equity dividends. If the company declares dividends to the holders of equity instruments after the balance sheet date, the company does not recognise those dividends as a liability at the balance sheet date. The aggregate amount of equity dividends proposed before approval of the financial statements, which have not been shown as liabilities at the balance sheet date, are disclosed in the notes to the financial statements. Previously, proposed equity dividends were recorded as liabilities at the balance sheet date.

Turnover

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

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

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:

Motor Vehicles	- 25% Reducing Balance
Equipment	- 25% Reducing Balance

A R DELLAR LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2008

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 June 2007 and 31 May 2008	<u>11,805</u>
DEPRECIATION	
At 1 June 2007	3,392
Charge for year	<u>1,952</u>
At 31 May 2008	<u>5,344</u>
NET BOOK VALUE	
At 31 May 2008	<u>6,461</u>
At 31 May 2007	<u>8,413</u>

3. SHARE CAPITAL

Authorised share capital:

	2008 £	2007 £
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2008 No	£	2007 No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>