

Abbreviated Unaudited Accounts for the Year Ended 30 November 2008

for

T C Bell & Company Limited

THURSDAY



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Contents of the Abbreviated Accounts
for the Year Ended 30 November 2008

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

T C Bell & Company Limited

Company Information
for the Year Ended 30 November 2008

DIRECTOR: T C Bell

SECRETARY: Mrs C K Bell

REGISTERED OFFICE: 62 Academy Street
Inverness
IV1 1LP

REGISTERED NUMBER: SC88157

ACCOUNTANTS: Callander Colgan Limited
Ballantyne House
84 Academy Street
Inverness
IV1 1LU

T C Bell & Company Limited

Abbreviated Balance Sheet
30 November 2008

	Notes	30.11.08 £	30.11.07 £
CURRENT ASSETS			
Debtors		122,096	150,419
Cash at bank and in hand		3,242	71,799
		<u>125,338</u>	<u>222,218</u>
CREDITORS			
Amounts falling due within one year		3,271	32,212
		<u>122,067</u>	<u>190,006</u>
NET CURRENT ASSETS			
		<u>122,067</u>	<u>190,006</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>122,067</u>	<u>190,006</u>
CAPITAL AND RESERVES			
Called up share capital	3	2,000	2,000
Profit and loss account		120,067	188,006
		<u>122,067</u>	<u>190,006</u>
SHAREHOLDERS' FUNDS		<u>122,067</u>	<u>190,006</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 November 2008.

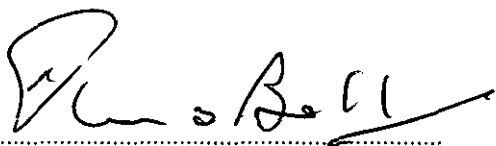
The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the director on 6/4/09 and were signed by:



Director

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

As the company has ceased trading and it is intended that the company be wound up, it is not appropriate to use the going concern basis. No adjustments have been made to the accounts as a result of this decision.

Accounting convention

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).

Turnover

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 10% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at cost, being purchase price, less depreciation.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more or a right to pay less tax in the future have occurred by the balance sheet date with certain limited exceptions.

Deferred tax is calculated on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Hire purchase and leasing commitments

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

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 December 2007 and 30 November 2008	46,056
DEPRECIATION	
At 1 December 2007 and 30 November 2008	46,056
NET BOOK VALUE	
At 30 November 2008	-
At 30 November 2007	-

T C Bell & Company Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 November 2008

3. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	30.11.08	30.11.07
		£	£	£
10,000	Ordinary	£1	<u>10,000</u>	<u>10,000</u>

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.11.08	30.11.07
		£	£	£
2,000	Ordinary	£1	<u>2,000</u>	<u>2,000</u>

4. ULTIMATE CONTROLLING PARTY

The company was under the control of Mr T C Bell, in both this year and the preceding year.