Balnagowan Arms Ltd
Abbreviated Accounts
31 October 2009





CT 23/02/2010 COMPANIES HOUSE

Balnagowan Arms Ltd **Abbreviated Balance Sheet** as at 31 October 2009

	Notes		2009 £		2008 £
Fixed assets					
Tangible assets	2		3,086		-
Current assets					
Stocks		2,211		3,149	
Debtors		7,419		7,051	
Cash at bank and in hand	_	7,207		18,134	
		16,837		28,334	
Creditors: amounts falling du	ie				
within one year		(7,1 9 0)		(15,601)	
Net current assets	-		9,647		12,733
Net assets		- -	12,733		12,733
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			12,732		12,732
Shareholders' funds	٠	-	12,733	_	12,733

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

S Hall

Director

Approved by the board on 22-02-10

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Balnagowan Arms Ltd **Notes to the Abbreviated Accounts** for the year ended 31 October 2009

1 Accounting policies

Basis of preparation

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

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery

20% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

2	Tangible fixed assets			£	
	Cost At 1 November 2008 Additions			15,208 3,857	
	At 31 October 2009			19,065	
	Depreciation At 1 November 2008 Charge for the year			15,208 771	
	At 31 October 2009			15,979	
	Net book value At 31 October 2009			3,086	
3	Share capital	2009 No	2008 No	2009 £	2008 £
	Allotted, called up and fully paid: Ordinary shares of £1 each	1	1	1_	1