

REGISTRARS COPY

ALDO CERESA LIMITED  
ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2009

COMPANIES HOUSE  
29 JAN 2010

Milne Craig  
Chartered Accountants  
Abercorn House  
79 Renfrew Road  
Paisley  
Renfrewshire  
PA3 4DA

FRIDAY



SCT 29/01/2010 477  
COMPANIES HOUSE



**ALDO CERESA LIMITED**

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FOR THE YEAR ENDED 31ST MARCH 2009**

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**ALDO CERESA LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST MARCH 2009**

<b>DIRECTORS:</b>	A C Ceresa L V M Ceresa
<b>SECRETARY:</b>	L V M Ceresa
<b>REGISTERED OFFICE:</b>	4F Whitecraigs Court Ayr Road Glasgow G46 6SY
<b>REGISTERED NUMBER:</b>	SC244214 (Scotland)
<b>ACCOUNTANTS:</b>	Milne Craig Chartered Accountants Abercorn House 79 Renfrew Road Paisley Renfrewshire PA3 4DA
<b>BANKERS:</b>	Royal Bank of Scotland Glasgow Charing Cross West Branch 9 Clifton Place Glasgow G3 7JU



**ALDO CERESA LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31ST MARCH 2009**

	Notes	2009 £	2008 £
<b>FIXED ASSETS</b>			
Intangible assets	2	36,000	-
Tangible assets	3	196,587	-
		<u>232,587</u>	<u>-</u>
<b>CURRENT ASSETS</b>			
Stocks		540	-
Debtors		21,990	-
Cash at bank and in hand		50,663	178,223
		<u>73,193</u>	<u>178,223</u>
<b>CREDITORS</b>			
Amounts falling due within one year		128,579	7,316
		<u>128,579</u>	<u>7,316</u>
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<u>(55,386)</u>	<u>170,907</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>177,201</u>	<u>170,907</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>5,627</u>	<u>-</u>
<b>NET ASSETS</b>		<u><u>171,574</u></u>	<u><u>170,907</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Profit and loss account		171,474	170,807
		<u>171,574</u>	<u>170,907</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>171,574</u></u>	<u><u>170,907</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31st March 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their 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.



**ALDO CERESA LIMITED**

**ABBREVIATED BALANCE SHEET - continued .**  
**31ST MARCH 2009**

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 Board of Directors on 25th January 2010 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A C Ceresa', with a long horizontal flourish extending to the right.

A C Ceresa - Director

The notes form part of these abbreviated accounts



# ALDO CERESA LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2009

### 1. ACCOUNTING POLICIES

#### 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.

#### Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of five years.

#### Stocks

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

#### Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

### 2. INTANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
Additions	40,000
At 31st March 2009	40,000
<b>AMORTISATION</b>	
Charge for year	4,000
At 31st March 2009	4,000
<b>NET BOOK VALUE</b>	
At 31st March 2009	36,000

### 3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
Additions	202,803
At 31st March 2009	202,803
<b>DEPRECIATION</b>	
Charge for year	6,216
At 31st March 2009	6,216
<b>NET BOOK VALUE</b>	
At 31st March 2009	196,587



**ALDO CERESA LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2009**

**4. CALLED UP SHARE CAPITAL**

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	2009 £	2008 £
50	Ordinary 'A'	£1	50	50
50	Ordinary 'B'	£1	50	50
			<u>100</u>	<u>100</u>



**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
ALDO CERESA LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

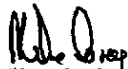
In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 1985, we have prepared the financial statements of the company for the year ended 31st March 2009 on pages three to eight from the accounting records and information and explanations supplied to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the company's Board of Directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the Balance Sheet as at 31st March 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

  
Milne Craig  
Chartered Accountants  
Abercorn House  
79 Renfrew Road  
Paisley  
Renfrewshire  
PA3 4DA

25th January 2010