

**A&L Developments (St Andrews) Limited**

**Abbreviated accounts**

**for the year ended 30 November 2009**



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**PATERSON BOYD & Co.**  
Chartered Accountants

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**A&L Developments (St Andrews) Limited****Chartered Accountants' report to the Board of Directors on the  
unaudited accounts of A&L Developments (St Andrews) Limited**

In accordance with the engagement letter dated 17 August 2010, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 3 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts 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 accounts.

You have acknowledged on the balance sheet for the year ended 30 November 2009 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. 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 accounts. 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 accounts.



**Paterson Boyd & Co**  
**Chartered Accountants**  
**8 Mitchell Street**  
**Leven**  
**Fife**  
**KY8 4HJ**

Date 25/8/2010

## A&amp;L Developments (St Andrews) Limited

Abbreviated balance sheet  
as at 30 November 2009

|   | Notes | 2009            |                | 2008            |                |
|---|-------|-----------------|----------------|-----------------|----------------|
|   |       | £               | £              | £               | £              |
| <b>Current assets</b>                                 |       |                 |                |                 |                |
| Stocks  |       | 81,754          |                | 81,754          |                |
| Cash at bank and in hand                              |       | 5,307           |                | 6,494           |                |
|   |       | <u>87,061</u>   |                | <u>88,248</u>   |                |
| <b>Creditors: amounts falling due within one year</b> |       | <u>(93,337)</u> |                | <u>(93,377)</u> |                |
| <b>Net current liabilities</b>                        |       |                 | <u>(6,276)</u> |                 | <u>(5,129)</u> |
| <b>Total assets less current liabilities</b>          |       |                 | <u>(6,276)</u> |                 | <u>(5,129)</u> |
| <b>Deficiency of assets</b>                           |       |                 | <u>(6,276)</u> |                 | <u>(5,129)</u> |
| <b>Capital and reserves</b>                           |       |                 |                |                 |                |
| Called up share capital                               | 2     |                 | 2              |                 | 2              |
| Profit and loss account                               |       |                 | <u>(6,278)</u> |                 | <u>(5,131)</u> |
| <b>Shareholders' funds</b>                            |       |                 | <u>(6,276)</u> |                 | <u>(5,129)</u> |

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on page 5 form an integral part of these financial statements.

**A&L Developments (St Andrews) Limited****Abbreviated balance sheet (continued)****Directors' statements required by Sections 475(2) and (3)  
for the year ended 30 November 2009**

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477(2) of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 November 2009 ; and
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
  - (2) 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 year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The abbreviated accounts were approved by the Board on 25/8/10 and signed on its behalf by



**Alan J Birrell**  
**Director**

**A&L Developments (St Andrews) Limited**

**Notes to the abbreviated financial statements  
for the year ended 30 November 2009**

**1. Accounting policies**

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.2. Stock and work in progress**

Work in progress is valued at the lower of cost and net realisable value.

**2. Share capital**

|   | <b>2009</b>       | <b>2008</b>       |
|---|-------------------|-------------------|
|   | <b>£</b>          | <b>£</b>          |
| <b>Authorised</b>                         |                   |                   |
| 1,000 Ordinary shares of £1 each          | 1,000             | 1,000             |
|   | <u>          </u> | <u>          </u> |
| <b>Allotted, called up and fully paid</b> |                   |                   |
| 2 Ordinary shares of £1 each              | 2                 | 2                 |
|   | <u>          </u> | <u>          </u> |
| <b>Equity Shares</b>                      |                   |                   |
| 2 Ordinary shares of £1 each              | 2                 | 2                 |
|   | <u>          </u> | <u>          </u> |