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Montpelier
Chartered Accountants

Montpelier Professional (Borders) Ltd
226 King Street,
Castle Douglas DG7 1DS

T: +44 (0) 1556 504 064
F: +44 (0) 1556 504 065
E: business@montpeliergroup.com
www.montpelierchartered.com

BENNY GILLIES BOOKS LTD

Abbreviated Accounts

For the year ended 30 September 2009



Directors:

Eric Fenwick CA
Robert Jackson FCCA
Brian Spence MA FCA

Company registered in England and Wales No: 06025748

Registered Address: Montpelier House, 62-66 Deansgate,
Manchester M3 2EN

Montpelier Chartered Accountants is a trading name of
Montpelier Professional Ltd which is the parent company of
Montpelier Professional (Borders) Ltd. Montpelier Professional
Ltd is part of the Montpelier Group of companies.

BENNY GILLIES BOOKS LTD

Financial statements for the year ended 30 September 2009

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BENNY GILLIES BOOKS LTD**Abbreviated balance sheet as at 30 September 2009**

	Notes	2009		2008	
		£	£	£	£
Fixed assets					
Intangible assets			5,000		5,000
Tangible assets	2		1,778		1,699
	2		6,778		6,699
Current assets					
Stock		39,135		40,150	
Debtors		85		111	
Cash at bank and in hand		751		2,120	
		39,971		42,381	
Creditors: amounts falling due within one year		(48,992)		(49,834)	
Net current liabilities			(9,021)		(7,453)
Current liabilities less total assets			(2,243)		(754)
Capital and reserves					
Called up share capital	3		2		2
Deficit on profit and loss account			(2,245)		(756)
Shareholders' funds			(2,243)		(754)

These accounts have been prepared in accordance with the provisions available to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the financial year ended 30 September 2009 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for 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 if its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the board of directors on 27/3/10 and signed on its behalf.

K W Gillies Kennedy W Gillies - Director

Company Registration No: 289932 (Scotland)

The notes on pages 2 to 2 form part of these financial statements.

Notes to the abbreviated accounts for the year ended 30 September 2009

1 Accounting policies

a) Basis of accounting

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company has taken advantage of the exemption, conferred by Financial Reporting Standard 1, from presenting a cash flow statement as it qualifies as a small company.

b) Turnover

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

c) Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Equipment, fixtures and fittings 10% on reducing balance

d) Stocks

Stock and work in progress is valued at the lower of cost and estimated net realisable value.

Cost of raw materials is determined on the first in first out basis. In the case of work in progress and finished goods, cost includes all direct expenditure and production overheads based on the normal level of activity. Net realisable value is the price at which the stock can be released in the normal course of business, less further costs to completion of sale.

2 Fixed assets

	Intangible fixed assets	Tangible fixed assets	Total
	£	£	£
Cost:			
At 1 October 2008	10,000	2,331	12,331
Additions	-	266	266
At 30 September 2009	10,000	2,597	12,597
Depreciation:			
At 1 October 2008	5,000	632	5,632
Provision for the year	-	187	187
At 30 September 2009	5,000	819	5,819
Net book value:			
At 30 September 2009	5,000	1,778	6,778
At 30 September 2008	5,000	1,699	6,699

3 Called-up share capital

	2009	2008
	£	£
Allotted, called up and fully paid		
Equity shares:		
Ordinary shares of £1 each	2	2