

REGISTERED NUMBER: SC285953 (Scotland)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2009

FOR

POINT AND SANDWICK DEVELOPMENT TRUST

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for the Year Ended 30 June 2009**

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POINT AND SANDWICK DEVELOPMENT TRUST

**COMPANY INFORMATION
for the Year Ended 30 June 2009**

DIRECTORS:

D J MacSween
A Mackenzie
K D Macdonald
D M Macdonald
C Macdonald
D Macritchie
Ms J Pain
Ms K A Mackinnon
Dr D C Taylor
D J Macdonald
A J Murray
A Ferguson

SECRETARY:

D M Macdonald

REGISTERED OFFICE:

26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

REGISTERED NUMBER:

SC285953 (Scotland)

ACCOUNTANT:

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

SOLICITORS:

Anderson Macarthur
Old Bank of Scotland Buildings
Stornoway
Isle of Lewis
HS1 2BG

ABBREVIATED BALANCE SHEET
30 June 2009

	Notes	30.6.09 £	£	30.6.08 £	£
FIXED ASSETS					
Tangible assets	2		8,329		-
CURRENT ASSETS					
Cash at bank		4,667		165	
CREDITORS					
Amounts falling due within one year		<u>13,138</u>		<u>118</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(8,471)</u>		<u>47</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(142)</u>		<u>47</u>
RESERVES					
Profit and loss account			<u>(142)</u>		<u>47</u>
			<u>(142)</u>		<u>47</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2009 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 17 November 2009 and were signed on its behalf by:

C Macdonald - Director

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30 June 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 April 2008).

Tangible fixed assets

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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	8,329
At 30 June 2009	8,329
NET BOOK VALUE	
At 30 June 2009	8,329