

COMPANY REGISTRATION NUMBER SC038486

**ABERDEEN INDOOR BOWLING RINK LIMITED**

**ABBREVIATED ACCOUNTS**

**30 SEPTEMBER 2015**



**A9 BOWER + SMITH LIMITED**

Chartered Accountants & Statutory Auditor  
6 Rubislaw Place  
Aberdeen  
AB10 1XN

# **ABERDEEN INDOOR BOWLING RINK LIMITED**

## **INDEPENDENT AUDITOR'S REPORT TO ABERDEEN INDOOR BOWLING RINK LIMITED**

### **UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts which comprise the Balance Sheet and the related notes, together with the financial statements of Aberdeen Indoor Bowling Rink Limited for the year ended 30 September 2015 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report 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 for our work, for this report, or for the opinions we have formed.

#### **RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 3 to the financial statements.

#### **OPINION**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



ALAN DUNCAN (Senior Statutory  
Auditor)  
For and on behalf of  
A9 BOWER + SMITH LIMITED  
Chartered Accountants  
& Statutory Auditor

6 Rubislaw Place  
Aberdeen  
AB10 1XN

9 November 2015

# ABERDEEN INDOOR BOWLING RINK LIMITED

## ABBREVIATED BALANCE SHEET

30 SEPTEMBER 2015

	Note	2015 £	2014 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>137,234</u>	<u>137,234</u>
<b>CURRENT ASSETS</b>			
Debtors		604	432
Cash at bank and in hand		<u>198,856</u>	<u>181,946</u>
		<u>199,460</u>	<u>182,378</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>29,701</u>	<u>30,636</u>
<b>NET CURRENT ASSETS</b>		<u>169,759</u>	<u>151,742</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>306,993</u>	<u>288,976</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	4	72,000	72,000
Profit and loss account		<u>234,993</u>	<u>216,976</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>306,993</u>	<u>288,976</u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 5 November 2015, and are signed on their behalf by:

Mr D K Parkinson  
Director



Company Registration Number: SC038486

The notes on page 3 form part of these abbreviated accounts.

# ABERDEEN INDOOR BOWLING RINK LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2015

### 1. ACCOUNTING POLICIES

#### Basis of accounting

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).

#### Turnover

Turnover consists of rent receivable which is stated on an accruals basis.

#### Fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation

Given that the economic life of the company's property is so long and that it is maintained to a high standard, it is the opinion of the directors that the residual value would be sufficiently high to make any depreciation charge immaterial. This represents a departure from United Kingdom Generally Accepted Accounting Practice but is necessary in order that the financial statements show a true and fair view.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 October 2014 and 30 September 2015	<u>147,286</u>
<b>DEPRECIATION</b>	
At 1 October 2014	<u>10,052</u>
At 30 September 2015	<u>10,052</u>
<b>NET BOOK VALUE</b>	
At 30 September 2015	<u>137,234</u>
At 30 September 2014	<u>137,234</u>

The company's property is leased to Aberdeen Indoor Bowling Club.

### 3. APB ETHICAL STANDARDS

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

### 4. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary shares of £1 each	<u>72,000</u>	<u>72,000</u>	<u>72,000</u>	<u>72,000</u>