

ABERDYKE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2017



ABERDYKE LIMITED

COMPANY INFORMATION

Director	Mr Edward Smith
Secretary	Fraser and Mulligan
Company number	SC052516
Registered office	Carpenters Croft Wardhouse INSCH AB52 6YD
Accountants	Johnston Carmichael LLP Bishop's Court 29 Albyn Place ABERDEEN AB10 1YL

ABERDYKE LIMITED

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ABERDYKE LIMITED

DIRECTOR'S REPORT

FOR THE YEAR ENDED 31 MAY 2017

The director presents his annual report and financial statements for the year ended 31 May 2017.

Principal activities

The company was dormant throughout the year.

Director

The director who held office during the year and up to the date of signature of the financial statements was as follows:

Mr Edward Smith

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



Mr Edward Smith

Director

26 February 2018

ABERDYKE LIMITED

BALANCE SHEET

AS AT 31 MAY 2017

	Notes	2017 £	£	2016 £	£
Current assets					
Debtors	2	21,003		21,003	
Net current assets			21,003		21,003
Creditors: amounts falling due after more than one year	3		(3)		(3)
Net assets			<u>21,000</u>		<u>21,000</u>
Capital and reserves					
Called up share capital	4		<u>21,000</u>		<u>21,000</u>

For the financial year ended 31 May 2017 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and signed by the director and authorised for issue on 26 February 2018



Mr Edward Smith
Director

Company Registration No. SC052516

ABERDYKE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2017

1 Accounting policies

Company information

Aberdyke Limited is a private company limited by shares incorporated in Scotland. The registered office is Carpenters Croft, Wardhouse, INSCH, AB52 6YD.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Profit and loss account

The company has not traded during the year or the preceding financial period. During this time the company received no income and incurred no expenditure and therefore no Profit and loss account is presented in these financial statements

1.3 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include amounts due from group undertakings, are measured at transaction price including transaction costs.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

1.4 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

ABERDYKE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2017

2 Debtors

	2017 £	2016 £
Amounts falling due within one year:		
Amounts due from group undertakings	21,003	21,003
	<u> </u>	<u> </u>

3 Creditors: amounts falling due after more than one year

	2017 £	2016 £
Other creditors	3	3
	<u> </u>	<u> </u>

4 Called up share capital

	2017 £	2016 £
Ordinary share capital Issued and fully paid 21,000 Ordinary of £1 each	21,000	21,000
	<u> </u>	<u> </u>