

COMPANY REGISTRATION NUMBER SC085529

**ABERHEATH FREIGHT LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR**  
**31 DECEMBER 2012**

SATURDAY



\*S2FWOS4A\*

SCT

31/08/2013

#260

COMPANIES HOUSE

**WILLIAMSON & DUNN**

Chartered Accountants  
3 West Craibstone Street  
Aberdeen  
AB11 6YW

# **ABERHEATH FREIGHT LIMITED**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2012**

---

<b>CONTENTS</b>	<b>PAGE</b>
The directors' report	<b>1</b>
Profit and loss account	<b>2</b>
Balance sheet	<b>3</b>
Notes to the financial statements	<b>4</b>
<b>The following pages do not form part of the financial statements</b>	
Chartered accountants' report to the board of directors	<b>7</b>
Detailed profit and loss account	<b>8</b>
Notes to the detailed profit and loss account	<b>9</b>

---

# **ABERHEATH FREIGHT LIMITED**

## **THE DIRECTORS' REPORT**

### **YEAR ENDED 31 DECEMBER 2012**

---

The directors present their report and the unaudited financial statements of the company for the year ended 31 December 2012.

#### **PRINCIPAL ACTIVITIES**

The company did not trade during the year.

#### **DIRECTORS**

The directors who served the company during the year were as follows:

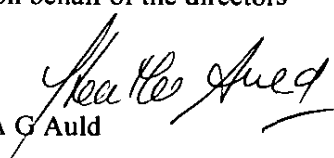
Mr R G M Auld  
Mrs H A G Auld  
Mr D M Clark

#### **SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:  
2 Bon Accord Crescent  
Aberdeen  
AB11 6DH

Signed on behalf of the directors

  
Mrs H A G Auld

Director

Approved by the directors on 28 August 2013

# **ABERHEATH FREIGHT LIMITED**

## **PROFIT AND LOSS ACCOUNT**

**YEAR ENDED 31 DECEMBER 2012**

---

	Note	2012 £	2011 £
<b>TURNOVER</b>		—	—
Other operating charges		(60)	(60)
		—	—
<b>LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		(60)	(60)
Tax on loss on ordinary activities		—	—
		—	—
<b>LOSS FOR THE FINANCIAL YEAR</b>		(60)	(60)
Balance brought forward		(9,123)	(9,063)
Balance carried forward		<u>(9,183)</u>	<u>(9,123)</u>

The notes on pages 4 to 5 form part of these financial statements.

---

# ABERHEATH FREIGHT LIMITED

## BALANCE SHEET

31 DECEMBER 2012

	Note	2012 £	£	2011 £	£
<b>CURRENT ASSETS</b>					
Cash at bank		336		396	
<b>CREDITORS: Amounts falling due within one year</b>	3	<u>8,519</u>		<u>8,519</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(8,183)</u>		<u>(8,123)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(8,183)</u>		<u>(8,123)</u>
<b>CAPITAL AND RESERVES</b>					
Called-up equity share capital	5		1,000		1,000
Profit and loss account			<u>(9,183)</u>		<u>(9,123)</u>
<b>DEFICIT</b>			<u>(8,183)</u>		<u>(8,123)</u>

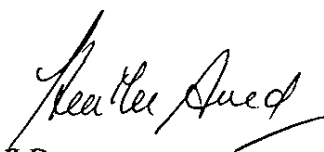
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) 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 financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the directors and authorised for issue on 28 August 2013, and are signed on their behalf by:



MRS H A G AULD

Company Registration Number: SC085529

The notes on pages 4 to 5 form part of these financial statements.

# ABERHEATH FREIGHT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2012

---

### 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).

#### Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2. OPERATING LOSS

Operating loss is stated after crediting:

	2012	2011
	£	£
Directors' remuneration	—	—

# ABERHEATH FREIGHT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2012

---

### 3. CREDITORS: Amounts falling due within one year

	2012	2011
	£	£
Other creditors:		
Other creditors	<u>8,519</u>	<u>8,519</u>

### 4. RELATED PARTY TRANSACTIONS

Clark & Rose Limited , owns 20% of the shareholding in Aberheath Freight Limited.

At 31 December 2012, the company was due Clark and Rose Limited £3,929 on loans.

### 5. SHARE CAPITAL

Allotted, called up and fully paid:

	2012		2011	
	No	£	No	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>