REGISTERED NUMBER: SC163449 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 March 2012

for

A B A Services Limited

A B A Services Limited

Contents of the Abbreviated Accounts
for the Year Ended 31 March 2012

A B A Services Limited

Company Information
for the Year Ended 31 March 2012

DIRECTORS:	G A Blackadder J M Burgess Ms S E Fogg Mrs A Mathewson Mrs D J Abernethy
SECRETARY:	Mrs A Mathewson
REGISTERED OFFICE:	Kirk Business Centre Castle Road Scalloway Shetland ZE1 0TF
REGISTERED NUMBER:	SC163449 (Scotland)
ACCOUNTANTS:	Bon Accord Accountancy Limited Nordhus North Ness Business Park Lerwick Shetland ZE1 0LZ

A B A Services Limited

Abbreviated Balance Sheet
31 March 2012

	Notes	31.3.12 £	£	31.3.11 £	£
FIXED ASSETS					
Tangible assets	2		1,346		1,710
CURRENT ASSETS					
Debtors		35,773		19,380	
Cash at bank and in hand		6,046		18,983	
		41,819		38,363	
CREDITORS					
Amounts falling due within one year		4,633		5,687	
NET CURRENT ASSETS			37,186		32,676
TOTAL ASSETS LESS CURRENT LIABILITIES			38,532		34,386
CREDITORS					
Amounts falling due after more than one year	3		31,000		27,000
NET ASSETS			7,532		7,386
RESERVES					
Profit and loss account			7,532		7,386
			7,532		7,386

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2012 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 30 June 2012 and were signed on its behalf by:

G A Blackadder - Director

The notes form part of these abbreviated accounts

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).

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

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

Plant and machinery - 20% on cost

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs
Employees are eligible for membership of the Local Government Pension Scheme, a multi-employer defined benefit statutory scheme, administered by Shetland Islands Council in accordance with the Local Government Pension Scheme (Scotland) Regulations 1998 as amended.

The contributions to the scheme are charged to the profit and loss account so as to spread the costs of pensions over the service lives of employees. Variations from the regular costs are spread over the average expected remaining work lives of current members in the scheme.

Although it is possible to obtain an actuarial valuation of the assets and liabilities of the scheme attributable to company employees' membership of the scheme, which is in deficit, the directors have not obtained such a valuation, due to the costs involved. Accordingly, no provision has been made in the financial statements of the company in respect of the net liabilities of the scheme attributable to the company of the scheme, and employees' membership only the contributions payable to the scheme for the accounting period, have been recognised in the financial statements within operating profit in the profit and loss account. This represents a departure from the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

Company Limited by Guarantee
Guarentees have been given by the directors totalling £1 each.

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2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2011	3,483
Additions	416
Disposals	(519)
At 31 March 2012	3,380
DEPRECIATION	
At 1 April 2011	1,773
Charge for year	676
Eliminated on disposal	(415)
At 31 March 2012	2,034
NET BOOK VALUE	
At 31 March 2012	1,346
At 31 March 2011	1,710

3. CREDITORS

Creditors include the following debts falling due in more than five years:

	31.3.12 £	31.3.11 £
Repayable otherwise than by instalments	31,000	27,000