

**A B A SERVICES LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2010**

WEDNESDAY



\*SYAU9Q5Y\*

SCT

22/12/2010

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COMPANIES HOUSE

**THE A9 PARTNERSHIP LIMITED**

Chartered Accountants  
47 Commercial Road  
Lerwick  
Shetland

**A B A SERVICES LIMITED  
COMPANY LIMITED BY GUARANTEE**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2010**

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# A B A SERVICES LIMITED COMPANY LIMITED BY GUARANTEE

## ABBREVIATED BALANCE SHEET

31 MARCH 2010

	Note	2010		2009	
	2	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets			3,047		1,954
<b>CURRENT ASSETS</b>					
Debtors		6,942		42,663	
Cash at bank and in hand		46,302		17,604	
		53,244		60,267	
<b>CREDITORS: Amounts falling due within one year</b>		16,195		31,340	
<b>NET CURRENT ASSETS</b>			37,049		28,927
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			40,096		30,881
<b>PROVISIONS FOR LIABILITIES</b>			498		183
			39,598		30,698
<b>RESERVES</b>	4				
Profit and loss account			39,598		30,698
<b>MEMBERS' FUNDS</b>			39,598		30,698

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

These abbreviated accounts were approved by the directors and authorised for issue on 20/12/10, and are signed on their behalf by:

.....  
MR A BLACKADDER



Company Registration Number: SC163449

The notes on pages 2 to 3 form part of these abbreviated accounts.

**YEAR ENDED 31 MARCH 2010**

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.

# A B A SERVICES LIMITED COMPANY LIMITED BY GUARANTEE

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2010

### 1. ACCOUNTING POLICIES *(continued)*

#### Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 April 2009	2,971
Additions	2,109
<b>At 31 March 2010</b>	<u>5,080</u>
<b>DEPRECIATION</b>	
At 1 April 2009	1,017
Charge for year	1,016
<b>At 31 March 2010</b>	<u>2,033</u>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2010</b>	<u>3,047</u>
At 31 March 2009	<u>1,954</u>

### 3. RELATED PARTY TRANSACTIONS

During the year A B A Services Limited was charged rent of £3,500 and management fees of £10,000 from A B Associates. All transaction were at arms length.

At the year end other debtors included a loan to A B Associates Limited from A B A Services Limited of £15 (2009: £nil).

The directors of A B A Services are also the directors of A B Associates.

No individual has control of the company.

### 4. COMPANY LIMITED BY GUARANTEE

Guarantees have been given by the directors totalling £1 each.