

Registration number 179020

Teninarow Limited
Abbreviated accounts
for the year ended 31 July 2014

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Teninarow Limited

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Teninarow Limited

**Accountants' report to the Board of Directors of
Teninarow Limited**

You consider that the company is exempt from an audit for the year ended 31 July 2014. You have acknowledged, on the balance sheet, your responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the company and of its profit for the financial year.

In accordance with your instructions, we have prepared the financial statements on pages 2 to 5 from the accounting records of the company and on the basis of the information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these financial statements.



**Cohen Accountants
Accountants**

17 October 2014

**113a Orchard Park Avenue
Giffnock
Glasgow
G46 7BW**

Teninarow Limited

**Abbreviated balance sheet
as at 31 July 2014**

		2014		2013	
	Notes	£	£	£	£
			<u> </u>		<u> </u>
			<u> </u>		<u> </u>
Capital and reserves			<u> </u>		<u> </u>
Called up share capital	2		60,000		60,000
Profit and loss account			(60,000)		(60,000)
			<u> </u>		<u> </u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

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

Teninarow Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31 July 2014**


For the year ended 31 July 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the directors on 17 October 2014, and are signed on their behalf by:


Brian Links
Director

Registration number 179020

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

Teninarow Limited

Notes to the abbreviated financial statements for the year ended 31 July 2014

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2. 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;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

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.

2. Share capital	2014 £	2013 £
Authorised		
60,000 Ordinary shares of £1 each	<u>60,000</u>	<u>60,000</u>
Allotted, called up and fully paid		
60,000 Ordinary shares of £1 each	<u>60,000</u>	<u>60,000</u>
Equity Shares		
60,000 Ordinary shares of £1 each	<u>60,000</u>	<u>60,000</u>

Teninarow Limited

**Notes to the abbreviated financial statements
for the year ended 31 July 2014**

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3. Ultimate parent undertaking

The ultimate parent company is Reardons New City Limited, a company registered in Scotland. Reardons New City Limited prepares financial statements and copies can be obtained from 113a Orchard Park Avenue, Giffnock, Glasgow, G46 7BW.