

Report of the Director and  
Unaudited Financial Statements for the Year Ended 30 September 2013  
for  
Aberdein Clark Limited

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Aberdein Clark Limited

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for the Year Ended 30 September 2013

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Aberdein Clark Limited

Company Information  
for the Year Ended 30 September 2013

**DIRECTOR:** A Fletcher

**REGISTERED OFFICE:** 14 Hunter Avenue  
Stonehaven  
Kincardineshire  
AB39 2AF

**REGISTERED NUMBER:** SC199946 (Scotland)

**ACCOUNTANTS:** MacDonald Accountancy Services  
12 Allardice Street  
Stonehaven  
Aberdeenshire  
AB39 2BQ

Aberdein Clark Limited

Report of the Director  
for the Year Ended 30 September 2013

The director presents his report with the financial statements of the company for the year ended 30 September 2013.

**PRINCIPAL ACTIVITY**

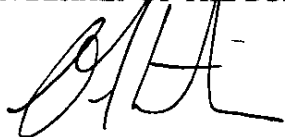
The principal activity of the company in the year under review was that of provision of consultancy services.

**DIRECTOR**

A Fletcher held office during the whole of the period from 1 October 2012 to the date of this report.

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

**ON BEHALF OF THE BOARD:**

A handwritten signature in black ink, appearing to be 'A Fletcher', written over the text 'ON BEHALF OF THE BOARD:'.

A Fletcher - Director

26 February 2014

Aberdein Clark Limited

Profit and Loss Account  
for the Year Ended 30 September 2013

	Notes	30.9.13 £	30.9.12 £
<b>TURNOVER</b>		33,748	100,628
Administrative expenses		22,553	96,108
<b>OPERATING PROFIT</b>	2	11,195	4,520
Interest receivable and similar income		8	129
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		11,203	4,649
Tax on profit on ordinary activities	3	2,484	1,068
<b>PROFIT FOR THE FINANCIAL YEAR</b>		8,719	3,581

The notes form part of these financial statements

Aberdein Clark Limited

Balance Sheet

30 September 2013

	Notes	30.9.13 £	£	30.9.12 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		1,000		1,750
<b>CURRENT ASSETS</b>					
Debtors	6	-		8,119	
Cash at bank		30,353		16,781	
		30,353		24,900	
<b>CREDITORS</b>					
Amounts falling due within one year	7	3,300		7,316	
<b>NET CURRENT ASSETS</b>			27,053		17,584
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			28,053		19,334
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		2		2
Profit and loss account	9		28,051		19,332
<b>SHAREHOLDERS' FUNDS</b>			28,053		19,334

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2013 in accordance with Section 476 of the Companies Act 2006.

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

The financial statements were approved by the director on 26 February 2014 and were signed by:



A Fletcher - Director

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 30 September 2013

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 services, 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.

Computer equipment - 25% on reducing balance

**Deferred tax**

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

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. **OPERATING PROFIT**

The operating profit is stated after charging:

	30.9.13	30.9.12
	£	£
Depreciation - owned assets	750	817
Pension costs	-	40,000
	<u>          </u>	<u>          </u>
Director's remuneration and other benefits etc	9,300	37,200
	<u>          </u>	<u>          </u>

3. **TAXATION**

**Analysis of the tax charge**

The tax charge on the profit on ordinary activities for the year was as follows:

	30.9.13	30.9.12
	£	£
Current tax:		
UK corporation tax	2,484	1,068
	<u>          </u>	<u>          </u>
Tax on profit on ordinary activities	2,484	1,068
	<u>          </u>	<u>          </u>

UK corporation tax has been charged at 20% (2012 - 20%).

4. **DIVIDENDS**

	30.9.13	30.9.12
	£	£
Ordinary shares of £1 each		
Final	-	20,000
	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2013

5. **TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 October 2012	
and 30 September 2013	3,777
<b>DEPRECIATION</b>	
At 1 October 2012	2,027
Charge for year	750
At 30 September 2013	2,777
<b>NET BOOK VALUE</b>	
At 30 September 2013	1,000
At 30 September 2012	1,750

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.13	30.9.12
	£	£
Trade debtors	-	8,119

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.13	30.9.12
	£	£
Taxation and social security	2,950	6,818
Other creditors	350	498
	3,300	7,316

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.9.13	30.9.12
		£1	£	£
2	Ordinary		2	2

9. **RESERVES**

	Profit and loss account £
At 1 October 2012	19,332
Profit for the year	8,719
At 30 September 2013	28,051

Aberdeen Clark Limited

Profit and Loss Account  
for the Year Ended 30 September 2013

	30.9.13		30.9.12	
	£	£	£	£
<b>Sales</b>		33,748		100,628
<b>Other income</b>				
Deposit account interest		8		129
		<u>33,756</u>		<u>100,757</u>
<b>Expenditure</b>				
Insurance	300		343	
Directors' salaries	9,300		37,200	
Wages	7,600		9,600	
Social security	741		4,450	
Pensions	-		40,000	
Telephone	768		318	
Travelling	71		400	
Stationary and IT costs	756		1,164	
Sundry expenses	1,860		1,404	
Accountancy	350		350	
Depreciation of tangible fixed assets	750		817	
	<u></u>	<u>22,496</u>	<u></u>	<u>96,046</u>
		11,260		4,711
<b>Finance costs</b>				
Bank charges		57		62
<b>NET PROFIT</b>		<u>11,203</u>		<u>4,649</u>

This page does not form part of the statutory financial statements