

**ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**FOR**

**ABERLOUR FILLING STATION LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2016**

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**ABERLOUR FILLING STATION LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2016**

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**DIRECTORS:** Mr R Annear  
Mrs J Annear

**SECRETARY:** Mr R Annear

**REGISTERED OFFICE:** 65 High Street  
Grantown on Spey  
Moray  
PH26 3EG

**REGISTERED NUMBER:** SC263273 (Scotland)

**ACCOUNTANTS:** MacKenzie Kerr Limited  
65 High Street  
Grantown on Spey  
Moray  
PH26 3EG

**BANKERS:** TSB  
Aberdeen Business & Commerce  
Aberdeen  
AB10 1NJ

**ABBREVIATED BALANCE SHEET**  
**31 MARCH 2016**

	Notes	2016 £	£	2015 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		121,353		121,522
<b>CURRENT ASSETS</b>					
Stocks		30,000		32,752	
Debtors		17,973		16,455	
Cash in hand		<u>3,113</u>		<u>4,151</u>	
		51,086		53,358	
<b>CREDITORS</b>					
Amounts falling due within one year	3	<u>49,049</u>		<u>62,095</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>2,037</u>		<u>(8,737)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			123,390		112,785
<b>CREDITORS</b>					
Amounts falling due after more than one year	3		<u>211,933</u>		<u>183,289</u>
<b>NET LIABILITIES</b>			<u>(88,543)</u>		<u>(70,504)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>(88,643)</u>		<u>(70,604)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(88,543)</u>		<u>(70,504)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 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 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.
- (b)

**ABBREVIATED BALANCE SHEET - continued**  
**31 MARCH 2016**

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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 20 December 2016 and were signed on its behalf by:

Mr R Annear - Director

Mrs J Annear - Director

NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016

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 January 2015).

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

**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 etc - 15% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 April 2015	130,586
Additions	212
At 31 March 2016	<u>130,798</u>
<b>DEPRECIATION</b>	
At 1 April 2015	9,064
Charge for year	381
At 31 March 2016	<u>9,445</u>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<u>121,353</u>
At 31 March 2015	<u>121,522</u>

3. CREDITORS

Creditors include an amount of £ 4,319 (2015 - £ 7,512 ) for which security has been given.

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**5. ULTIMATE CONTROLLING PARTY**

The ultimate controlling parties are the Directors, Mr & Mrs Annear, by virtue of their 100% equal ownership of the issued Ordinary Share Capital.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
ABERLOUR FILLING STATION LIMITED**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Aberlour Filling Station Limited for the year ended 31 March 2016 on pages three to eight from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of Aberlour Filling Station Limited, as a body, in accordance with the terms of our engagement letter dated 19 September 2007. Our work has been undertaken solely to prepare for your approval the financial statements of Aberlour Filling Station Limited and state those matters that we have agreed to state to the Board of Directors of Aberlour Filling Station Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Aberlour Filling Station Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Aberlour Filling Station Limited. You consider that Aberlour Filling Station Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Aberlour Filling Station Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

MacKenzie Kerr Limited  
65 High Street  
Grantown on Spey  
Moray  
PH26 3EG

20 December 2016

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.