



**BELL & COMPANY**  
**CHARTERED ACCOUNTANTS**

**A & D BAR SERVICES LTD**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2012**

**Company Registration No. SC372775 (Scotland)**



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Partners J H DEWAR CA N W FRASER BA CA C CARNEGIE FCCA D D SANDERSON FCCA ATT



# A & D BAR SERVICES LTD

## CONTENTS

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	<b>Page</b>
Abbreviated balance sheet	1 - 2
Notes to the abbreviated accounts	3 - 4

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# A & D BAR SERVICES LTD

## ABBREVIATED BALANCE SHEET AS AT 28 FEBRUARY 2012

	Notes	2012 £	£	2011 £	£
<b>Fixed assets</b>					
Tangible assets	2		3,047		4,055
<b>Current assets</b>					
Debtors		-		206	
Cash at bank and in hand		875		580	
		<u>875</u>		<u>786</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(5,912)</u>		<u>(4,989)</u>	
<b>Net current liabilities</b>			<u>(5,037)</u>		<u>(4,203)</u>
<b>Total assets less current liabilities</b>			<u>(1,990)</u>		<u>(148)</u>
<b>Creditors: amounts falling due after more than one year</b>			<u>-</u>		<u>(833)</u>
			<u>(1,990)</u>		<u>(981)</u>
<b>Capital and reserves</b>					
Called up share capital	3		1		1
Profit and loss account			<u>(1,991)</u>		<u>(982)</u>
<b>Shareholders' funds</b>			<u>(1,990)</u>		<u>(981)</u>

## **A & D BAR SERVICES LTD**

### **ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 28 FEBRUARY 2012**

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For the financial year ended 28 February 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges her responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for 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 sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 1 June 2012

A C Burns  
Director



Company Registration No. SC372775

# **A & D BAR SERVICES LTD**

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 28 FEBRUARY 2012**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company meets its day to day working capital requirements through the support of the director. The director considers that the company can continue to operate on the same basis for the foreseeable future. On this basis, the director considers it appropriate to prepare the financial statements on the going concern basis.

#### **1.2 Turnover**

Turnover represents amounts receivable for goods and services net of trade discounts.

#### **1.3 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Motor vehicles	25% per annum of net book value
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#### **1.4 Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Timing differences are differences between the taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of underlying timing differences can be deducted.

Deferred tax is not recognised when fixed assets are revalued unless by the balance sheet date there is a binding agreement to sell the revalued assets and the asset has been revalued to selling price. Neither is deferred tax recognised when fixed assets are sold and it is more likely than not that the taxable gain will be rolled over, being charged to tax only if and when the replacement assets are sold.

Deferred tax is measured on a non-discounted basis.

## A & D BAR SERVICES LTD

### NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2012

#### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
At 1 March 2011 & at 28 February 2012	4,928
<b>Depreciation</b>	
At 1 March 2011	873
Charge for the year	1,008
At 28 February 2012	1,881
<b>Net book value</b>	
At 28 February 2012	3,047
At 28 February 2011	4,055

#### 3 Share capital

	2012 £	2011 £
<b>Allotted, called up and fully paid</b>		
1 Ordinary share of £1 each	1	1