



'Registrar'

BELL & COMPANY
CHARTERED ACCOUNTANTS

A & D BAR SERVICES LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2013

WEDNESDAY



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16/10/2013

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COMPANIES HOUSE

Company Registration No. SC372775 (Scotland)

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UK200Group

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants of Scotland

A & D BAR SERVICES LTD

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A & D BAR SERVICES LTD

ABBREVIATED BALANCE SHEET AS AT 28 FEBRUARY 2013

	Notes	2013 £	£	2012 £	£
Fixed assets					
Tangible assets	2		14,801		3,047
Current assets					
Stocks		2,465		-	
Debtors		1,867		-	
Cash at bank and in hand		2,614		875	
		<u>6,946</u>		<u>875</u>	
Creditors: amounts falling due within one year		<u>(12,990)</u>		<u>(5,912)</u>	
Net current liabilities			<u>(6,044)</u>		<u>(5,037)</u>
Total assets less current liabilities			8,757		(1,990)
Provisions for liabilities			<u>(1,850)</u>		-
			<u>6,907</u>		<u>(1,990)</u>
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			6,906		(1,991)
Shareholders' funds			<u>6,907</u>		<u>(1,990)</u>

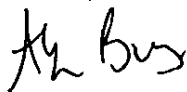
For the financial year ended 28 February 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 25 September 2013



A C Burns
Director

Company Registration No. SC372775

A & D BAR SERVICES LTD

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 28 FEBRUARY 2013

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).

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 other than freehold land 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:

Freehold land and buildings	10% per annum of net book value
Plant and machinery	15% per annum of net book value
Motor vehicles	25% per annum of net book value

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 2013

2 Fixed assets

Tangible assets

	£
Cost	
At 29 February 2012	4,928
Additions	16,570
Disposals	(4,928)
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At 28 February 2013	16,570
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Depreciation	
At 29 February 2012	1,881
On disposals	(2,639)
Charge for the year	2,527
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At 28 February 2013	1,769
	<hr/>
Net book value	
At 28 February 2013	14,801
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At 28 February 2012	3,047
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3 Share capital

	2013 £	2012 £
Allotted, called up and fully paid		
1 Ordinary share of £1 each	1	1
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