

**A & D BAR SERVICES LTD**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2014**

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

# A & D BAR SERVICES LTD

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# A & D BAR SERVICES LTD

## ABBREVIATED BALANCE SHEET AS AT 28 FEBRUARY 2014

	Notes	2014 £	£	2013 £	£
<b>Fixed assets</b>					
Tangible assets	2		14,083		14,801
<b>Current assets</b>					
Stocks		3,175		2,465	
Debtors		36		1,867	
Cash at bank and in hand		5,161		2,614	
		8,372		6,946	
<b>Creditors: amounts falling due within one year</b>		(9,937)		(12,990)	
<b>Net current liabilities</b>			(1,565)		(6,044)
<b>Total assets less current liabilities</b>			12,518		8,757
<b>Provisions for liabilities</b>			(2,100)		(1,850)
			10,418		6,907
<b>Capital and reserves</b>					
Called up share capital	3		1		1
Profit and loss account			10,417		6,906
<b>Shareholders' funds</b>			10,418		6,907

For the financial year ended 28 February 2014 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 28 October 2014

A C Burns  
Director

Company Registration No. SC372775

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

### **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 28 FEBRUARY 2014**

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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).

##### **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 2014

#### 2 Fixed assets

##### Tangible assets

	£
<b>Cost</b>	
At 1 March 2013	16,570
Additions	2,362
	<u>18,932</u>
At 28 February 2014	18,932
<b>Depreciation</b>	
At 1 March 2013	1,769
Charge for the year	3,080
	<u>4,849</u>
At 28 February 2014	4,849
<b>Net book value</b>	
At 28 February 2014	<u>14,083</u>
At 28 February 2013	<u>14,801</u>

#### 3 Share capital

2014

2013

£

£

##### Allotted, called up and fully paid

1 Ordinary share of £1 each

1

1

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