

**REGISTERED NUMBER: SC381835 (Scotland)**

**ABERDEEN CAR PARKS LIMITED**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2012**

Johnston Carmichael LLP  
42 Market Street  
Ellon  
AB41 9JD



**ABERDEEN CAR PARKS LIMITED (REGISTERED NUMBER: SC381835)**

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FOR THE YEAR ENDED 31 JULY 2012**

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**ABERDEEN CAR PARKS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 JULY 2012**

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**DIRECTORS:** Richard Adair Smith  
Karen Gail Smith

**SECRETARY:** Karen Gail Smith

**REGISTERED OFFICE:** Union Plaza (6th floor)  
1 Union Wynd  
Aberdeen  
AB10 1DQ

**REGISTERED NUMBER:** SC381835 (Scotland)

**ACCOUNTANTS:** Johnston Carmichael LLP  
42 Market Street  
Ellon  
AB41 9JD

**ABERDEEN CAR PARKS LIMITED (REGISTERED NUMBER: SC381835)****ABBREVIATED BALANCE SHEET  
31 JULY 2012**

	Notes	2012 £	2011 £
<b>FIXED ASSETS</b>			
Tangible assets	2	42,480	53,681
<b>CURRENT ASSETS</b>			
Prepayments and accrued income		6,753	-
Cash at bank and in hand		68,754	36,724
		<u>75,507</u>	<u>36,724</u>
<b>CREDITORS</b>			
Amounts falling due within one year	3	46,545	50,839
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>28,962</u>	<u>(14,115)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>71,442</u>	<u>39,566</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	3	(16,324)	(22,643)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(7,283)</u>	<u>(9,430)</u>
<b>NET ASSETS</b>		<u><u>47,835</u></u>	<u><u>7,493</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	2	2
Profit and loss account		47,833	7,491
<b>SHAREHOLDERS' FUNDS</b>		<u><u>47,835</u></u>	<u><u>7,493</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

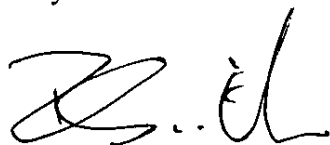
The notes form part of these abbreviated accounts

**ABBREVIATED BALANCE SHEET - continued**  
**31 JULY 2012**

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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 27 March 2013 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R. Adair Smith', written in a cursive style.

Richard Adair Smith - Director

The notes form part of these abbreviated accounts

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2012**

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**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 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Leasehold improvements	- over period of the lease
Plant and machinery	- 20% on cost

**Deferred tax**

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

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all liabilities.

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 JULY 2012

2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 August 2011 and 31 July 2012	<u>60,671</u>
<b>DEPRECIATION</b>	
At 1 August 2011	6,990
Charge for year	<u>11,201</u>
At 31 July 2012	<u>18,191</u>
<b>NET BOOK VALUE</b>	
At 31 July 2012	<u>42,480</u>
At 31 July 2011	<u>53,681</u>

3. CREDITORS

Creditors include an amount of £22,643 (2011 - £28,962) for which security has been given.

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
ABERDEEN CAR PARKS 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.

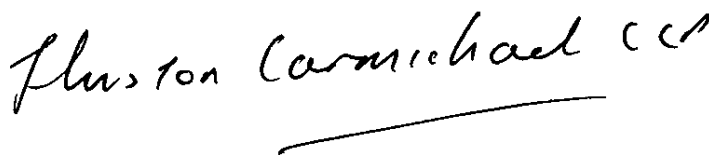
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Aberdeen Car Parks Limited for the year ended 31 July 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting 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 Aberdeen Car Parks Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Aberdeen Car Parks Limited and state those matters that we have agreed to state to the Board of Directors of Aberdeen Car Parks 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 Aberdeen Car Parks 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 profit of Aberdeen Car Parks Limited. You consider that Aberdeen Car Parks 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 Aberdeen Car Parks 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.



Johnston Carmichael LLP  
42 Market Street  
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27 March 2013

This page does not form part of the abbreviated accounts

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