

Registration number SC484365



**Aaran Central Guesthouse Ltd**

**Abbreviated Accounts**

**for the year ended**

**31st August 2016**

TUESDAY



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16/05/2017

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COMPANIES HOUSE



**Chartered Accountants' Report to the Director on the  
Unaudited Abbreviated Accounts of Aaran Central Guesthouse Ltd  
Registration number SC484365**

In accordance with the engagement letter dated 3rd May 2016, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the abbreviated accounts of the company on pages 2 and 3 from the accounting records and information and explanations supplied to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken to enable us to compile the abbreviated accounts on behalf of the company's director and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of accounts.

You have acknowledged on the balance sheet at 31st August 2016 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the abbreviated accounts. 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 abbreviated accounts.

**James Milne**

Chartered Accountants  
5 Bon Accord Square  
Aberdeen  
AB11 6XZ

15.5.17



Abbreviated Balance Sheet  
at 31st August 2016

	Note	2016		2015	
		£	£	£	£
<b>Current assets</b>					
Debtors		357		1,135	
Cash at bank and in hand		<u>77</u>		<u>2,880</u>	
		434		4,015	
<b>Creditors: amounts falling due within one year</b>		<u>(1,862)</u>		<u>(4,013)</u>	
<b>Net current (liabilities)/assets</b>			<u>(1,428)</u>		<u>2</u>
<b>Net (liabilities)/assets</b>			<u>(1,428)</u>		<u>2</u>
<b>Capital and reserves</b>					
Called up share capital	2		1		1
Profit and loss account			<u>(1,429)</u>		<u>1</u>
<b>Shareholders' funds</b>			<u>(1,428)</u>		<u>2</u>

In approving these abbreviated accounts as director of the company I hereby confirm:

- that for the year ended 31st August 2016 the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st August 2016, and
- that I acknowledge my responsibilities for:
  - ensuring that the company keeps accounting records which comply with Section 386, and
  - 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 year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The abbreviated accounts were approved on

12-5-17

and signed by

**Nichola Reid**  
Director

The notes on page 3 form an integral part of these abbreviated accounts.



Notes to the Abbreviated Accounts  
for the year ended 31st August 2016

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 January 2015).

1.2 Turnover

Turnover represents revenue recognised in the accounts. Revenue is recognised when the company fulfils its contractual obligations to customers by supplying services.

1.3 Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

2. Share capital

	2016 £	2015 £
<b>Allotted, called up and fully paid</b>		
1 Ordinary share of £1	<u>1</u>	<u>1</u>

3. Advances to director

The following director had interest free loans during the year. The movements on these loans are as follows:

	Amount Owing 31/08/16 £	31/08/15 £	Maximum in year £
Nichola Reid	<u>-</u>	<u>1,135</u>	<u>1,135</u>