

Registered Number SC236016

ABC LEISURE AYR, LTD.

Abbreviated Accounts

31 August 2012

Abbreviated Balance Sheet as at 31 August 2012

	<i>Notes</i>	<i>2012</i>	<i>2011</i>
		£	£
Called up share capital not paid		2	2
Fixed assets			
Intangible assets		-	-
Tangible assets	2	18,400	14,414
		<u>18,400</u>	<u>14,414</u>
Current assets			
Cash at bank and in hand		20,833	21,839
		<u>20,833</u>	<u>21,839</u>
Creditors: amounts falling due within one year		(52,517)	(71,179)
Net current assets (liabilities)		<u>(31,684)</u>	<u>(49,340)</u>
Total assets less current liabilities		<u>(13,282)</u>	<u>(34,924)</u>
Creditors: amounts falling due after more than one year		(7,758)	(7,758)
Total net assets (liabilities)		<u>(21,040)</u>	<u>(42,682)</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		(21,042)	(42,684)
Shareholders' funds		<u>(21,040)</u>	<u>(42,682)</u>

- For the year ending 31 August 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 29 May 2013

And signed on their behalf by:
Clive McIndoe, Director

Notes to the Abbreviated Accounts for the period ended 31 August 2012**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows: Fixtures, fittings and equipment - 20% straight line

Other accounting policies

Leasing - Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

2 Tangible fixed assets

	£
Cost	
At 1 September 2011	102,626
Additions	10,780
Disposals	0
Revaluations	0
Transfers	0
At 31 August 2012	<u>113,406</u>
Depreciation	
At 1 September 2011	88,212
Charge for the year	6,794
On disposals	0
At 31 August 2012	<u>95,006</u>
Net book values	
At 31 August 2012	<u>18,400</u>
At 31 August 2011	<u>14,414</u>

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