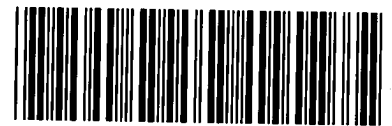


COMPANY REGISTRATION NUMBER SC248681

**ABERDEEN INTERNET LTD.
ABBREVIATED ACCOUNTS
30 JUNE 2016**

WEDNESDAY



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22/02/2017

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COMPANIES HOUSE

J D ACCOUNTANCY LTD
Chartered Certified Accountants
16 Nellfred Terrace
Inverurie
Aberdeenshire
AB51 4TJ

ABERDEEN INTERNET LTD.

ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2016

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ABERDEEN INTERNET LTD.
ABBREVIATED BALANCE SHEET
30 JUNE 2016

	Note	2016	2015
		£	£
FIXED ASSETS	2		
Intangible assets		7,000	8,000
Tangible assets		<u>1,999</u>	<u>1,714</u>
		<u>8,999</u>	<u>9,714</u>
CURRENT ASSETS			
Debtors		2,334	3,058
Cash at bank and in hand		<u>5,047</u>	<u>7,711</u>
		7,381	10,769
CREDITORS: Amounts falling due within one year		<u>3,162</u>	<u>6,139</u>
NET CURRENT ASSETS		<u>4,219</u>	<u>4,630</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		13,218	14,344
CREDITORS: Amounts falling due after more than one year		<u>13,789</u>	<u>14,249</u>
		<u>(571)</u>	<u>95</u>
CAPITAL AND RESERVES			
Called up equity share capital	3	2	2
Profit and loss account		<u>(573)</u>	<u>93</u>
(DEFICIT)/SHAREHOLDERS' FUNDS		<u>(571)</u>	<u>95</u>

For the year ended 30 June 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

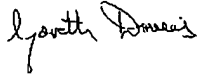
The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

ABERDEEN INTERNET LTD.

ABBREVIATED BALANCE SHEET *(continued)*

30 JUNE 2016

These abbreviated accounts were approved by the directors and authorised for issue on 14 January 2017, and are signed on their behalf by:



Mr G Davies

Company Registration Number: SC248681

The notes on pages 3 to 4 form part of these abbreviated accounts.

ABERDEEN INTERNET LTD.
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 JUNE 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - Over 20 years on straight line basis

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery - 25% Reducing balance

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

ABERDEEN INTERNET LTD.
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 JUNE 2016

1. ACCOUNTING POLICIES *(continued)*

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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 of its liabilities.

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 July 2015	20,000	13,289	33,289
Additions	—	951	951
At 30 June 2016	<u>20,000</u>	<u>14,240</u>	<u>34,240</u>
DEPRECIATION			
At 1 July 2015	12,000	11,575	23,575
Charge for year	1,000	666	1,666
At 30 June 2016	<u>13,000</u>	<u>12,241</u>	<u>25,241</u>
NET BOOK VALUE			
At 30 June 2016	<u>7,000</u>	<u>1,999</u>	<u>8,999</u>
At 30 June 2015	<u>8,000</u>	<u>1,714</u>	<u>9,714</u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

ABERDEEN INTERNET LTD.

**ACCOUNTANT'S REPORT TO THE DIRECTORS OF ABERDEEN
INTERNET LTD.**

YEAR ENDED 30 JUNE 2016

As described on the balance sheet, the directors of the company are responsible for the preparation of the abbreviated accounts for the year ended 30 June 2016.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions I have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to me.

16 Nellfred Terrace
Inverurie
Aberdeenshire
AB51 4TJ

14 January 2017

J D ACCOUNTANCY LTD
Chartered Certified Accountants