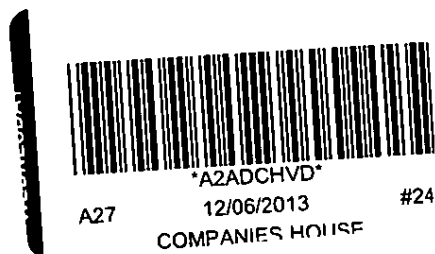


Abbreviated Accounts  
For The Year Ended 30th September 2012  
for  
S.I.B.A



**Contents of the Abbreviated Accounts**  
**For The Year Ended 30th September 2012**

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**S I B A**

**Company Information**  
**For The Year Ended 30th September 2012**

**DIRECTORS:**

K A Bott  
Hon Mrs A D Delap  
G S Sheppard  
J L V Kenyon  
F S Clark  
A Buchanan  
J T S Grant  
T L Mellor  
S Chroscicki  
S B Heptinstall  
N Pearce  
D J Sambrook  
Ms H M Teasdale  
N R J Sadler  
G R Michaluk  
G G Bolton  
J Kyme  
S De Ronde  
K Newbould

**SECRETARY:**

Mrs S J Knox

**REGISTERED OFFICE**

40A Market Place  
Ripon  
North Yorkshire  
HG4 1BZ

**REGISTERED NUMBER:**

03163350

**AUDITORS:**

F E Metcalfe & Co Limited  
Chartered Accountants  
and Registered Auditors  
40A Market Place  
Ripon  
North Yorkshire  
HG4 1BZ

**Report of the Independent Auditors to**  
**S.I.B A**  
**Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of S I B A for the year ended 30th September 2012 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report 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, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



G L Evans (Senior Statutory Auditor)  
for and on behalf of F E Metcalfe & Co Limited  
Chartered Accountants  
and Registered Auditors  
40A Market Place  
Ripon  
North Yorkshire  
HG4 1BZ

Date 26 March 2013

**Abbreviated Balance Sheet**  
**30th September 2012**

	Notes	30 9 12 £	£	30 9 11 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		5,235		4,779
Investments	3		<u>1</u>		<u>1</u>
			5,236		4,780
<b>CURRENT ASSETS</b>					
Debtors		204,091		213,080	
Cash at bank and in hand		<u>130,702</u>		<u>95,927</u>	
		334,793		309,007	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>27,477</u>		<u>37,464</u>	
<b>NET CURRENT ASSETS</b>			<u>307,316</u>		<u>271,543</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>312,552</u>		<u>276,323</u>
<b>RESERVES</b>					
Income and expenditure account			<u>312,552</u>		<u>276,323</u>
			<u>312,552</u>		<u>276,323</u>

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

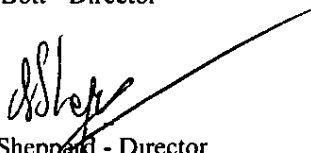
The financial statements were approved by the Board of Directors on its behalf by

*26 March 2013*

and were signed on



K A Bott - Director



G S Sheppard - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts**  
**For The Year Ended 30th September 2012**

**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)

**Preparation of consolidated financial statements**

The financial statements contain information about S I B A as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements

**Turnover**

Turnover represents net invoiced sales of services, 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

Computer equipment - 20% on reducing balance

**Deferred tax**

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

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result

**Investments**

Investments are stated at cost. The details of subsidiary undertakings are shown in note 5

**Corporation tax**

The company is a trade association and as such is not liable to pay corporation tax on its surplus on the provision of facilities to members. The company is liable to corporation tax on the surplus of income from non members

**2 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1st October 2011	21,951
Additions	1,896
Disposals	<u>(717)</u>
At 30th September 2012	<u>23,130</u>
<b>DEPRECIATION</b>	
At 1st October 2011	17,172
Charge for year	1,308
Eliminated on disposal	<u>(585)</u>
At 30th September 2012	<u>17,895</u>
<b>NET BOOK VALUE</b>	
At 30th September 2012	<u>5,235</u>
At 30th September 2011	<u>4,779</u>

**Notes to the Abbreviated Accounts - continued**  
**For The Year Ended 30th September 2012**

**3 FIXED ASSET INVESTMENTS**

	Investments other than loans £
<b>COST</b>	
At 1st October 2011	
and 30th September 2012	<u>1</u>
<b>NET BOOK VALUE</b>	
At 30th September 2012	<u>1</u>
At 30th September 2011	<u>1</u>

The company's investments at the balance sheet date in the share capital of companies include the following

**SIBA (DDS) Limited**

Nature of business Sales & Admin Facilitator for small breweries

	% holding	30 9 12	30 9 11
Class of shares		£	£
Ordinary shares	100 00	369,503	301,788
Aggregate capital and reserves		<u>29,517</u>	<u>68,126</u>
Profit for the year			

SIBA (TS) Limited is a wholly owned subsidiary of SIBA (DDS) Limited

The aggregate capital and reserves at 30 09 12 are £35,036 (2011 £9 117) The profit/(loss) for the period ended 30th September 2012 is £25,919 (2011 (£1,725))

**4 SHARE CAPITAL**

The Company is limited by guarantee and therefore has no share capital Each member's guarantee liability is limited to £25