

REGISTERED NUMBER: SC196681

**BRIDGEND ESTATES LIMITED**

**ABBREVIATED AUDITED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

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03/12/2016

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COMPANIES HOUSE

**BRIDGEND ESTATES LIMITED (REGISTERED NUMBER: SC196681)**

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FOR THE YEAR ENDED 31 MARCH 2016**

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**REPORT OF THE INDEPENDENT AUDITORS TO  
BRIDGEND ESTATES LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages two to three, together with the full financial statements of Bridgend Estates Limited for the year ended 31 March 2016 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**

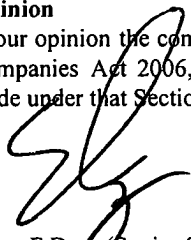
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated 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.



Ewen F Dyer (Senior Statutory Auditor)  
for and on behalf of Martin Aitken & Co Ltd  
Statutory Auditor  
Chartered Accountants  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

28 October 2016

**BRIDGEND ESTATES LIMITED (REGISTERED NUMBER: SC196681)**

**ABBREVIATED BALANCE SHEET  
31 MARCH 2016**

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	2	339,875	339,875
<b>CURRENT ASSETS</b>			
Debtors	2		
<b>CREDITORS</b>			
Amounts falling due within one year		<u>242,793</u>	<u>242,793</u>
<b>NET CURRENT LIABILITIES</b>		<u>(242,791)</u>	<u>(242,791)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>97,084</u>	<u>97,084</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	2	2
Profit and loss account		<u>97,082</u>	<u>97,082</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>97,084</u>	<u>97,084</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 28 October 2016 and were signed on its behalf by:



Daniel McLaughlan - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016**

**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 January 2015).

The company was dormant throughout the current and previous year.

**Tangible fixed assets**

Fixed assets representing land are not depreciated.

**Deferred tax**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, 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 not recognised on revaluation gains. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 April 2015	
and 31 March 2016	<u>339,875</u>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<u>339,875</u>
At 31 March 2015	<u>339,875</u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

**4. ULTIMATE PARENT COMPANY**

The company is a subsidiary undertaking of Bridgend Holdings Limited, a company registered in Scotland.

Consolidated group accounts are available from Mr Daniel McLaughlan, Bridgend Garage Limited, East Road, Irvine, Ayrshire.

There is no ultimate controlling party.