

Abbreviated Unaudited Accounts for the Year Ended 30 September 2016

for

Castle Concerts Ltd

TUESDAY



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COMPANIES HOUSE

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for the Year Ended 30 September 2016

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Castle Concerts Ltd

Company Information  
for the Year Ended 30 September 2016

**DIRECTORS:**

W I Wright  
M Mackie

**REGISTERED OFFICE:**

42 York Place  
Edinburgh  
EH1 3HU

**REGISTERED NUMBER:**

SC246364 (Scotland)

**ACCOUNTANTS:**

Cowan & Partners Limited  
60 Constitution Street  
Edinburgh  
EH6 6RR

Abbreviated Balance Sheet  
30 September 2016

	Notes	30.9.16 £	30.9.15 £
<b>CURRENT ASSETS</b>			
Debtors		3,878	12,906
Cash at bank and in hand		58,371	41,203
		62,249	54,109
<b>CREDITORS</b>			
Amounts falling due within one year		109,664	152,422
<b>NET CURRENT LIABILITIES</b>		(47,415)	(98,313)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(47,415)	(98,313)
<b>CAPITAL AND RESERVES</b>			
Called up share capital	2	100	100
Profit and loss account		(47,515)	(98,413)
<b>SHAREHOLDERS' FUNDS</b>		(47,415)	(98,313)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 22 June 2017 and were signed on its behalf by:



M Mackie - Director

Notes to the Abbreviated Accounts  
for the Year Ended 30 September 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).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax. The company's policy is to recognise a sale when substantively all the risks and rewards in connection with the goods have been passed to the buyer.

2. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.16	30.9.15
		£1	£	£
100	Ordinary Shares		<u>100</u>	<u>100</u>

Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Castle Concerts Ltd

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Castle Concerts Ltd for the year ended 30 September 2016 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

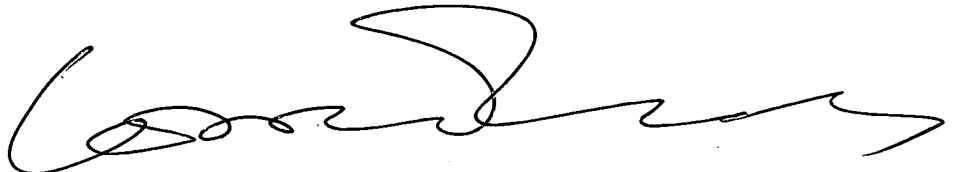
As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of Castle Concerts Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Castle Concerts Ltd and state those matters that we have agreed to state to the Board of Directors of Castle Concerts Ltd, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Castle Concerts Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Castle Concerts Ltd. You consider that Castle Concerts Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Castle Concerts Ltd. 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 statutory financial statements.

Cowan & Partners Limited  
60 Constitution Street  
Edinburgh  
EH6 6RR



22 June 2017