A & A Hyland Limited

(formerly Carnegie Worldwide Limited)

Unaudited directors' report and financial statements

Registered number SC219611

30 April 2012

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Officers and professional advisers

Directors:	JF Hyland GM Bone
Secretary:	GM Bone
Registered Office:	34 Melville Street Edinburgh EH3 7HA
Bankers:	Bank of Scotland The Mound Edinburgh EH1 1YZ
Accountants:	Henderson Loggie Chartered Accountants 34 Melville Street Edinburgh EH3 7HA

Directors' report

The directors present their annual report and audited financial statements for the year ended 30 April 2012.

Principal activity

The company did not trade during the year.

The company changed its name to A & A Hyland Limited on 26 June 2012.

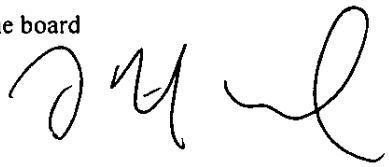
Directors' and their interests

The directors who served during the year were:

GM Bone
JF Hyland

The directors' report has been produced in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the board



JF Hyland
Director

14 December 2012

Profit and loss account

for the year to 30 April 2012

	Note	2012 £	2011 £
Other operating expenses		-	-
Operating loss		-	-
Interest receivable and similar income	*3*	-	-
Loss on ordinary activities before taxation		-	-
Tax on loss on ordinary activities		-	-
Retained loss for the financial year		-	-

Other than the loss for the preceding year, there have been no recognised gains and losses.

The accompanying notes form an integral part of these financial statements.

Balance sheet

at 30 April 2012

	Note	2012 £	2011 £
Current assets			
Cash at bank and in hand		**116**	116
Net current assets		**116**	116
Total assets less current liabilities		**116**	116
Capital and reserves			
Called up share capital	*4*	**1**	1
Profit and loss account	*5*	**115**	115
Surplus on shareholders' funds		**116**	116

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2012.

No notice to obtain an audit has been deposited under Section 476 of the Companies Act 2006 by the members in relation to its financial statements for the financial year.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 386 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 period and of its profit or loss for each financial period in accordance with the requirements of Section 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.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

These financial statements were approved by the directors on 14 December 2012 and were signed by:

JF Hyland
Director

Notes

(forming part of the financial statements)

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of accounting

The financial statements have been prepared in accordance with Financial Reporting Statement for Smaller Entities (effective April 2008) and under the historical cost accounting rules.

Deferred taxation

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

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits against which to recover carried forward tax losses and from which the future reversal of underlying timing differences can be deducted.

Deferred tax is measured at the average tax rates that are expected to apply in the period in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

Turnover

Turnover, all of which is generated in the United Kingdom, is stated net of VAT and represents the value of sales of sponsorship, PR and event management services supplied in the normal course of business.

2 Interest receivable and similar income

	2012 £	2011 £
Bank interest	-	-

3 Taxation

	2012 £	2011 £
Adjustment in respect of prior years	-	-

4 Called up equity share capital

	2012 £	2011 £
Authorised		
100,000 ordinary shares of £0.01 each	**1,000**	1,000
Allotted, called up and fully paid		
1,000 ordinary shares of £0.01 each	**1**	1

Notes *(continued)*

5 Profit and loss account

	£
At beginning of year	115
Loss for the financial year	-
At end of year	**115**

6 Related party transactions

Frank Pylon Limited, a company in which JF Hyland is a director, owns 100% of the ordinary share capital of A & A Hyland Limited.

7 Ultimate holding company

In the opinion of the directors, the ultimate holding company is Frank Pylon Limited which is registered in Scotland.

8 Control

In the opinion of the directors, the ultimate controlling party is JF Hyland.

HENDERSON LOGGIE
Chartered Accountants

Chartered Accountants' report to the members on the unaudited accounts of A & A Hyland Limited

In accordance with the engagement letter dated 30 October 2003, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 3 to 6 from the accounting records and information and explanations supplied to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's Board of Directors 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 and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 30 April 2012 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. 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 accounts.

Henderson Loggie

Henderson Loggie
Chartered Accountants

14 December 2012