

Registration number SC371813

Ogston Holdings Limited

Abbreviated accounts

for the period ended 31 March 2011

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Ogstons Holdings Limited

**Abbreviated balance sheet
as at 31 March 2011**

	Notes	31/03/11	
		£	£
Fixed assets			
Investments	2		404
Creditors: amounts falling due within one year		(300)	
Net current liabilities			(300)
Total assets less current liabilities			104
Net assets			104
Capital and reserves			
Called up share capital	3		104
Shareholders' funds			104

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 5 form an integral part of these financial statements.

Ogstons Holdings Limited

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the period ended 31 March 2011**

In approving these abbreviated accounts as director of the company I hereby confirm:

- (a) that for the period stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the period ended 31 March 2011 ; and
- (c) that I acknowledge my responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 14 October 2011 and signed on its behalf by

Fraser Ogston
Director



Registration number SC371813

The notes on pages 3 to 5 form an integral part of these financial statements.

Ogston Holdings Limited

Notes to the abbreviated financial statements for the period ended 31 March 2011

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

1.3. 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;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

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.

1.4. Group accounts

The company is entitled to the exemption under Section 398 of the Companies Act 2006 from the obligation to prepare group accounts.

Ogstons Holdings Limited

**Notes to the abbreviated financial statements
for the period ended 31 March 2011**

..... continued

2. Fixed assets

	Investments	Total
	£	£
Cost		
Additions	404	404
At 31 March 2011	<u>404</u>	<u>404</u>
Net book value		
At 31 March 2011	<u>404</u>	<u>404</u>

2.1. Investment details

	31/03/11
	£
Subsidiary undertaking	<u>404</u>

Ogstons Holdings Limited

Notes to the abbreviated financial statements for the period ended 31 March 2011

..... continued

Holdings of 20% or more

The company holds 20% or more of the share capital of the following companies:

Company	Country of registration or incorporation	Nature of business	Shares held Class	%
Subsidiary undertaking				
Ogstons North Street Limited	Scotland	Bar,hotel & restaurant	Ordinary	100%
Ogstons Bars and Hotels Limited	Scotland	Bar,hotel & restaurant	Ordinary	100%
Ogstons Investments Limited	Scotland	Dormant company	Ordinary	100%
De Vitos Nightclub Limited	Scotland	Bar & nightclub	Ordinary	100%
Ogstons Sports Bar Limited	Scotland	Dormant company	Ordinary	100%
Ogstons Traditional Irish Bar Ltd	Scotland	Bar & restaurant	Ordinary	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Capital and reserves £	Profit for the year £
Ogstons North Street Limited	16,491	(16,493)

Ogstons Investments Limited, Ogstons Sports Bar Limited and Ogstons Traditional Irish Bar Limited have not traded since incorporation.

The figures quoted for Ogstons North Street Limited refer to the results for the year to 31 March 2010. Figures for the year to 31 March 2011 are not yet available.

Ogstons Bars & Hotels Limited and De Vitos Nightclub Limited began trading in the year to 31 March 2011 but no final figures are currently available for disclosure.

3. Share capital	31/03/11
	£
Allotted, called up and fully paid	
104 Ordinary shares of £1 each	104
Equity Shares	
104 Ordinary shares of £1 each	104

During the year 104 Ordinary shares of £1 each were issued at a par.