REGISTERED NUMBER: SC375129 (Scotland)

DARKBEAT LIMITED

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2012

Johnston Carmichael LLP
42 Market Street
Ellon
Aberdeenshire
AB41 9JD

DARKBEAT LIMITED (REGISTERED NUMBER: SC375129)

CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Chartered Accountants' Report	6

DIRECTORS:	Amanda Jane Christie Steven James Morris
SECRETARY:	Steven James Morris
REGISTERED OFFICE:	195 Clifton Road Aberdeen AB24 4ET
REGISTERED NUMBER:	SC375129 (Scotland)
ACCOUNTANTS:	Johnston Carmichael LLP 42 Market Street Ellon Aberdeenshire AB41 9JD

DARKBEAT LIMITED (REGISTERED NUMBER: SC375129)

ABBREVIATED BALANCE SHEET
31 MARCH 2012

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Tangible assets	2		2,266		99
CURRENT ASSETS					
Stocks		11,753		6,589	
Debtors		17,653		-	
Cash at bank and in hand		6,585		8,574	
		35,991		15,163	
CREDITORS					
Amounts falling due within one year		216,000		154,018	
NET CURRENT LIABILITIES			(180,009)		(138,855)
TOTAL ASSETS LESS CURRENT LIABILITIES			(177,743)		(138,756)
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			(177,745)		(138,758)
SHAREHOLDERS' FUNDS			(177,743)		(138,756)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
31 MARCH 2012

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 12 July 2013 and were signed on its behalf by:

Steven James Morris - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The company has incurred losses since it started trading. The accounts have been prepared on a going concern basis, however this basis assumes that the company can trade out of its present position. If it ceased to trade then additional liabilities may arise from the company's insolvency and assets might not realise their disclosed value.

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).

Turnover
Turnover represents the income received and receivable from the operation of licenced and entertainment premises, net of VAT.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 April 2011	117
Additions	2,879
At 31 March 2012	2,996
DEPRECIATION	
At 1 April 2011	18
Charge for year	712
At 31 March 2012	730
NET BOOK VALUE	
At 31 March 2012	2,266
At 31 March 2011	99

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
2	Ordinary	£1	2	2

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF DARKBEAT LIMITED

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 five) 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 Darkbeat Limited for the year ended 31 March 2012 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 Darkbeat Limited, 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 Darkbeat Limited and state those matters that we have agreed to state to the Board of Directors of Darkbeat Limited, 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 Darkbeat Limited 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 loss of Darkbeat Limited. You consider that Darkbeat Limited 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 Darkbeat Limited. 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.

Johnston Carmichael LLP
42 Market Street
Ellon
Aberdeenshire
AB41 9JD

12 July 2013

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.