

**AIKEN MARINE LIMITED**

**No. SC321996**

**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2013**

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COMPANIES HOUSE

# AIKEN MARINE LIMITED

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## **AIKEN MARINE LIMITED**

### **INDEPENDENT AUDITOR'S REPORT TO AIKEN MARINE LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages 2 to 3, together with the financial statements of Aiken Marine Limited for the year ended 31 May 2013 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Chapter 10 of Part 15 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 auditor's 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.

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.

**Robert J.C. Bain, MA, CA, CTA**  
**Senior Statutory Auditor**  
For and on behalf of Hall Morrice LLP  
Statutory Auditor  
Aberdeen  
26 February 2014

**AIKEN MARINE LIMITED**

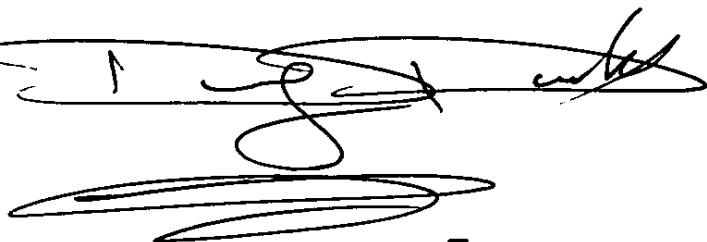
**ABBREVIATED BALANCE SHEET  
AS AT 31 MAY 2013**

	Notes	£	2013 £	£	2012 £
<b>Current assets</b>					
Debtors		27,811		86	
Cash at bank and in hand		513		2,756	
		<u>28,324</u>		<u>2,842</u>	
<b>Creditors: amounts falling due within one year</b>					
		(109,331)		(119,177)	
<b>Net liabilities</b>			<u>(81,007)</u>		<u>(116,335)</u>
<b>Capital and reserves</b>					
Called up share capital	2		400		400
Profit and loss account			(81,407)		(116,735)
<b>Equity shareholders' funds</b>			<u>(81,007)</u>		<u>(116,335)</u>

These financial statements 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 authorised for issue and approved by the directors on 26 February 2014

D L Donald  
Director



Company Registration No. SC321996

# AIKEN MARINE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2013

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### 1 Accounting policies

#### 1.1 Accounting convention

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

The company has taken advantage of the exemption in 'FRS 8 Related Party Disclosures' not to disclose details of transactions and balances with other members of the Nekia Group. The consolidated financial statements of Nekia Limited can be obtained from the address given in note 3.

#### 1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.3 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

#### 1.4 Basis of accounting

The company have prepared the accounts on a going concern basis which assumes that the company will continue to trade. This assumption is based upon assurances received from the directors and parent company, Aiken Group Limited, that it is their intention to provide such assistance as is required to enable the company to meet its financial commitments for at least the next twelve months.

If the company were unable to continue to trade, adjustments would have to be made to reduce the value of the assets to their recoverable amount and to provide for any further liabilities that might arise.

<b>2 Share capital</b>	<b>2013</b>	<b>2012</b>
	£	£
<b>Allotted, called up and fully paid</b>		
400 Ordinary shares of £1 each	400	400
	<u>          </u>	<u>          </u>

### 3 Ultimate parent company

The ultimate parent company is Nekia Limited, a company registered in Scotland.

The results of the company are consolidated into the group financial statements of Nekia Limited. These accounts are publicly available from Companies House, 4th Floor Edinburgh Quay 2, 139 Fountainbridge, Edinburgh, EH3 9FF.