

**ORCA CONSULTING LIMITED**

**Company Registration Number:  
02787968 (England and Wales)**

**Report of the Directors and Unaudited Financial Statements**

**Period of accounts**

**Start date: 01st September 2011**

**End date: 31st August 2012**

SUBMITTED

# **ORCA CONSULTING LIMITED**

## **Contents of the Financial Statements for the Period Ended 31st August 2012**

**Company Information**

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# **ORCA CONSULTING LIMITED**

## **Company Information for the Period Ended 31st August 2012**

<b>Director:</b>	Charles Schell
<b>Company secretary:</b>	Charles Schell
<b>Registered office:</b>	26 York Street London  W1U 6PZ
<b>Company Registration Number:</b>	02787968 (England and Wales)

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# **ORCA CONSULTING LIMITED**

## **Directors' Report Period Ended 31st August 2012**

The directors present their report with the financial statements of the company for the period ended 31st August 2012

### **Principal activities**

The principal activity of the company in the period under review was:  
Education and consulting

### **Directors**

The directors shown below have held office during the whole of the period from  
01st September 2011 to 31st August 2012  
Charles Schell

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006

**This report was approved by the board of directors on 31 May 2013**  
**And Signed On Behalf Of The Board By:**

Name: Charles Schell  
Status: Director

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# ORCA CONSULTING LIMITED

## Profit and Loss Account

for the Period Ended 31st August 2012

	Notes	2012 £	2011 £
<b>Turnover:</b>		<b>35,848</b>	61,444
Cost of sales:		<b>35,193</b>	59,050
<b>Gross profit or (loss):</b>		<u><b>655</b></u>	<u>2,394</u>
Administrative expenses:	,	<b>2,734</b>	3,694
<b>Operating profit or (loss):</b>		<u><b>( 2,079 )</b></u>	<u>( 1,300 )</u>
<b>Tax on profit or loss on ordinary activities:</b>		<u><b>( 2,079 )</b></u>	<u>( 1,300 )</u>
Tax on profit or (loss) on ordinary activities:		<b>0</b>	0
<b>Profit or (loss) for the financial year:</b>		<u><u><b>( 2,079 )</b></u></u>	<u><u>( 1,300 )</u></u>

The notes form part of these financial statements

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# **ORCA CONSULTING LIMITED**

## **Statement of total recognised gains and losses 31st August 2012**

### **Statement of total recognised gains and losses**

The company does not have any gains and losses other than Profit and Loss for the period to report.

The notes form part of these financial statements

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# ORCA CONSULTING LIMITED

## Balance sheet As at 31st August 2012

	Notes	2012 £	2011 £
<b>Fixed assets</b>			
Tangible assets:	2	594	792
<b>Total fixed assets:</b>		<u>594</u>	<u>792</u>
<b>Current assets</b>			
Cash at bank and in hand:		85,686	87,567
<b>Total current assets:</b>		<u>85,686</u>	<u>87,567</u>
<b>Net current assets (liabilities):</b>		<u>85,686</u>	<u>87,567</u>
<b>Total assets less current liabilities:</b>		86,280	88,359
<b>Total net assets (liabilities):</b>		<u><u>86,280</u></u>	<u><u>88,359</u></u>

The notes form part of these financial statements

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# ORCA CONSULTING LIMITED

## Balance sheet As at 31st August 2012 continued

	Notes	2012 £	2011 £
<b>Capital and reserves</b>			
Called up share capital:	3	1	1
Profit and Loss account:	4	86,279	88,358
<b>Total shareholders funds:</b>		<u>86,280</u>	<u>88,359</u>

For the year ending 31 August 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

The financial statements were approved by the Board of Directors on 31 May 2013

### SIGNED ON BEHALF OF THE BOARD BY:

Name: Charles Schell

Status: Director

The notes form part of these financial statements

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# **ORCA CONSULTING LIMITED**

## **Notes to the Financial Statements for the Period Ended 31st August 2012**

### **1. Accounting policies**

#### **Basis of measurement and preparation of accounts**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008)

#### **Turnover policy**

The turnover shown in the profit and loss account represents revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax and trade discounts

#### **Tangible fixed assets depreciation policy**

Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life. Freehold buildings - 2% on cost or revalued amounts, Plant and Machinery - 15% on cost, Fixtures and fittings - 10% on cost, Motor vehicles - 25% on cost.

#### **Intangible fixed assets amortisation policy**

Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives, not to exceed twenty years. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable

#### **Valuation information and policy**

Stocks and work -in-progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

#### **Other accounting policies**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter. The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability. Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

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# ORCA CONSULTING LIMITED

## Notes to the Financial Statements for the Period Ended 31st August 2012

### 2. Tangible assets

	Land and buildings	Plant Machinery	Fixtures and fittings	Office Equipment	Motor vehicles	Total
Cost	£	£	£	£	£	£
At 01st September 2011:	-	-	-	-	792	792
At 31st August 2012:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>792</u>	<u>792</u>
<b>Depreciation</b>						
At 01st September 2011:	-	-	-	-	0	0
Charge for year:	-	-	-	-	198	198
At 31st August 2012:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>198</u>	<u>198</u>
<b>Net book value</b>						
At 31st August 2012:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>594</u>	<u>594</u>
At 31st August 2011:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>792</u>	<u>792</u>

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# ORCA CONSULTING LIMITED

## Notes to the Financial Statements for the Period Ended 31st August 2012

### 3. Called up share capital

Allotted, called up and paid

Previous period			2011
Class	Number of shares	Nominal value per share	Total
Ordinary shares:	1	1.00	1
Total share capital:			<u>1</u>
Current period			2012
Class	Number of shares	Nominal value per share	Total
Ordinary shares:	1	1.00	1
Total share capital:			<u>1</u>

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# ORCA CONSULTING LIMITED

## Notes to the Financial Statements for the Period Ended 31st August 2012

### 4. Profit and loss account

	2012	2011
	£	£
Opening balance:	88,358	89,658
Profit or (loss) for the period:	( 2,079 )	( 1,300 )
Equity dividends paid:	0	0
Retained profit:	<u>86,279</u>	<u>88,358</u>

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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.

