

Registered Number 02993177

Pentagon Caledonia Ltd

Abbreviated Accounts

30 June 2015

Balance Sheet as at 30 June 2015

	Notes	2015	2014
		£	£
Fixed assets	2		
Tangible		441,350	399,562
Investments		206,959	252,519
		<u>648,309</u>	<u>652,081</u>
Current assets			
Debtors		53,324	45,991
Cash at bank and in hand		5,692	1,752
Total current assets		<u>59,016</u>	<u>47,743</u>
Creditors: amounts falling due within one year		(100,314)	(308,848)
Net current assets (liabilities)		(41,298)	(261,105)
Total assets less current liabilities		<u>607,011</u>	<u>390,976</u>
Total net assets (liabilities)		<u>607,011</u>	<u>390,976</u>
Capital and reserves			
Called up share capital	4	2,000	2,000
Share premium account		135,000	135,000

Other reserves	1,000	1,000
Profit and loss account	469,011	252,976

Shareholders funds	<u>607,011</u>	<u>390,976</u>
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- a. For the year ending 30 June 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 21 December 2015

And signed on their behalf by:

Mr Norman Younger, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 30 June 2015

1 Accounting policies**Basis of accounting**

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

The turnover shown in the profit and loss account represents amounts invoiced during the year.

Fixed Assets

All fixed assets are initially recorded at cost.

Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability. Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2 Fixed Assets

	Tangible Assets	Investments	Total
Cost or valuation	£	£	£
At 01 July 2014	399,562	252,519	652,081
Additions	238,574	17,915	256,489
Disposals	(196,786)	(63,475)	(260,261)
At 30 June 2015	<u>441,350</u>	<u>206,959</u>	<u>648,309</u>
Net Book Value			
At 30 June 2015	441,350	206,959	648,309
At 30 June 2014	<u>399,562</u>	<u>252,519</u>	<u>652,081</u>

3 Creditors: amounts falling due after more than one year

4 Share capital

	2015	2014
	£	£
Authorised share capital:		
2000 Ordinary of £1 each	2,000	2,000
Allotted, called up and fully paid:		
2000 Ordinary of £1 each	2,000	2,000