

**Registered Number SC123170**

**ABEL & CO. (SCOTLAND) LIMITED**

**Abbreviated Accounts**

**31 March 2014**

## Abbreviated Balance Sheet as at 31 March 2014

|                                                       | <i>Notes</i> | <i>2014</i>    | <i>2013</i>    |
|-------------------------------------------------------|--------------|----------------|----------------|
|                                                       |              | £              | £              |
| <b>Creditors: amounts falling due within one year</b> |              | (1,333)        | (1,213)        |
| <b>Net current assets (liabilities)</b>               |              | <u>(1,333)</u> | <u>(1,213)</u> |
| <b>Total assets less current liabilities</b>          |              | <u>(1,333)</u> | <u>(1,213)</u> |
| <b>Total net assets (liabilities)</b>                 |              | <u>(1,333)</u> | <u>(1,213)</u> |
| <b>Capital and reserves</b>                           |              |                |                |
| Called up share capital                               |              | 6,666          | 6,666          |
| Profit and loss account                               |              | (7,999)        | (7,879)        |
| <b>Shareholders' funds</b>                            |              | <u>(1,333)</u> | <u>(1,213)</u> |

- For the year ending 31 March 2014 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.

Approved by the Board on 11 December 2014

And signed on their behalf by:

**M Ramyar, Director**

**Notes to the Abbreviated Accounts for the period ended 31 March 2014**

**1 Accounting Policies**

**Basis of measurement and preparation of accounts**

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

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.