

REGISTERED NUMBER: SC246199 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 30 April 2012

for

Anser Professional Services Ltd

WEDNESDAY



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Anser Professional Services Ltd

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for the Year Ended 30 April 2012**

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Anser Professional Services Ltd

Company Information
for the Year Ended 30 April 2012

DIRECTOR: M N Evans

SECRETARY: Mrs J A C Evans

REGISTERED OFFICE: Heights View
Beechwood
Strathpeffer
Ross-Shire
IV14 9AB

REGISTERED NUMBER: SC246199 (Scotland)

ACCOUNTANTS: A A Mackenzie & Co Ltd
Chartered Accountants and Reporting Accountants
3/5 Mayfield
High Street
Dingwall
Ross-Shire
IV15 9ST

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Anser Professional Services Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three 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 Anser Professional Services Ltd for the year ended 30 April 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 director of Anser Professional Services Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Anser Professional Services Ltd and state those matters that we have agreed to state to the director of Anser Professional Services Ltd 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 director for our work or for this report.

It is your duty to ensure that Anser Professional Services Ltd 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 profit of Anser Professional Services Ltd. You consider that Anser Professional Services Ltd 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 Anser Professional Services Ltd. 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.



A A Mackenzie & Co Ltd
Chartered Accountants and Reporting Accountants
3/5 Mayfield
High Street
Dingwall
Ross-Shire
IV15 9ST

12 January 2013

Anser Professional Services Ltd

Abbreviated Balance Sheet

30 April 2012

	Notes	30.4.12 £	30.4.11 £
CURRENT ASSETS			
Debtors		52,450	49,760
Cash at bank		111,530	135,963
		<u>163,980</u>	<u>185,723</u>
CREDITORS			
Amounts falling due within one year		(127,273)	(176,842)
NET CURRENT ASSETS		<u>36,707</u>	<u>8,881</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>36,707</u>	<u>8,881</u>
CAPITAL AND RESERVES			
Called up share capital	4	5,000	5,000
Profit and loss account		31,707	3,881
SHAREHOLDERS' FUNDS		<u>36,707</u>	<u>8,881</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 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 director on 12 January 2013 and were signed by:



M N Evans - Director

The notes form part of these abbreviated accounts

Anser Professional Services Ltd

Notes to the Abbreviated Accounts
for the Year Ended 30 April 2012

1. ACCOUNTING POLICIES

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 net invoiced sales of goods, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of three years.

The director reviewed the component elements of goodwill during the year ended 30 April 2005 and determined that the balance at 30 April 2004 should be written off over two years. He did so on the grounds that he foresaw a changing market place for similar businesses having conducted various marketing exercises in conjunction with a business profile of the customer base acquired. The director considers that this policy remains appropriate.

Tangible fixed assets

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

Plant and machinery etc - 25% on cost

Deferred tax

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statement and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

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.

Pension costs and other post-retirement benefits

The company makes contributions on behalf of senior staff to employee maintained stakeholder defined contribution schemes.

Anser Professional Services Ltd

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 April 2012

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2011 and 30 April 2012	62,200
AMORTISATION	
At 1 May 2011 and 30 April 2012	62,200
NET BOOK VALUE	
At 30 April 2012	-
At 30 April 2011	-

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2011 and 30 April 2012	6,061
DEPRECIATION	
At 1 May 2011 and 30 April 2012	6,061
NET BOOK VALUE	
At 30 April 2012	-
At 30 April 2011	-

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.12 £	30.4.11 £
5,000	Ordinary	1	5,000	5,000