

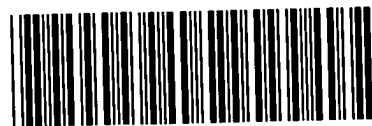
A & D Consulting Limited

Unaudited

Abbreviated accounts

For the year ended 31 May 2015

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COMPANIES HOUSE

A & D Consulting Limited

Company Information

Directors	Andrew McCormick John McCormick
Registered number	SC323318
Registered office	17 Wellknowe Place Thorntonhall Glasgow G74 5QA
Accountants	BDO LLP 4 Atlantic Quay 70 York Street Glasgow G2 8JX
Bankers	Royal Bank of Scotland 36 St Andrew Square Edinburgh EH2 2YB

A & D Consulting Limited

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A & D Consulting Limited

Chartered Accountants' Report to the Board of Directors on the Unaudited abbreviated accounts of A & D Consulting Limited

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of A & D Consulting Limited for the year ended 31 May 2015 which comprise of the abbreviated 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 England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the board of directors of A & D Consulting Limited, as a body, in accordance with the terms of our engagement letter dated 4 February 2016. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of A & D Consulting Limited and state those matters that we have agreed to state to the board of directors of A & D Consulting Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & D Consulting Limited and its board of directors as a body for our work or for this report.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of A & D Consulting Limited. 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 abbreviated accounts.



BDO LLP
Chartered Accountants
Glasgow
United Kingdom
23-02-16

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

A & D Consulting Limited
Registered number: SC323318

Abbreviated balance sheet
As at 31 May 2015

	Note	£	2015 £	£	2014 £
CURRENT ASSETS					
Debtors		9,900		9,943	
Cash at bank		138,331		145,283	
		<u>148,231</u>		<u>155,226</u>	
CREDITORS: amounts falling due within one year		(23,599)		(43,346)	
NET CURRENT ASSETS			124,632		111,880
TOTAL ASSETS LESS CURRENT LIABILITIES			124,632		111,880
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			124,630		111,878
SHAREHOLDERS' FUNDS			124,632		111,880

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 May 2015 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act 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, which have been prepared in accordance with the provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 22 February 2016.



John McCormick
Director

The notes on pages 3 to 4 form part of these financial statements.

**Notes to the abbreviated accounts
For the year ended 31 May 2015**

1. Accounting policies

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Going concern

In the current year the profit for the year was £58,252 (2014: £76,925) and net current assets of £124,632 (2014: £111,880). The directors have also considered a period of 12 months after the date of approval of these accounts and are satisfied that, in their opinion, the company will be able to continue to trade for at least that period of time, will be able to meet its ongoing financial liabilities and consequently feel it is reasonable for the accounts to be prepared on a going concern basis.

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax. Turnover is recognised evenly through the year based on the agreed contract terms set for each contract for consultancy services.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment	-	Over 3 years on a straight line basis
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1.5 Deferred taxation

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 statements 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 and are not discounted.

1.6 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.7 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

A & D Consulting Limited

Notes to the abbreviated accounts For the year ended 31 May 2015

2. Tangible fixed assets

	£
Cost	
At 1 June 2014 and 31 May 2015	<u>1,306</u>
Depreciation	
At 1 June 2014 and 31 May 2015	<u>1,306</u>
Net book value	
At 31 May 2015	<u>-</u>
At 31 May 2014	<u>-</u>

3. Share capital

	2015 £	2014 £
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

4. Related party transactions

At the balance sheet date and included in other creditors is an amount of £51 (2014 - £83, other creditors) owed to Andrew McCormick, a director of the company. During the year, £359 was advanced to Andrew McCormick.

During the year dividends of £45,500 (2014 - £67,869) were paid to Andrew McCormick and members of his family.