COMPANY REGISTRATION NUMBER SC330673

ABZIND CONSULTANCY LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE PERIOD ENDED

31 DECEMBER 2014

WILLIAMSON & DUNN
Chartered Accountants
3 West Craibstone Street
Aberdeen
AB11 6YW

ABZIND CONSULTANCY LIMITED

ABBREVIATED ACCOUNTS

PERIOD FROM 1 OCTOBER 2013 TO 31 DECEMBER 2014

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ABZIND CONSULTANCY LIMITED

ABBREVIATED BALANCE SHEET

31 DECEMBER 2014

	Note	31 Dec 14 £	£	30 Sep 13 £
FIXED ASSETS	2			
Tangible assets			-	1,448
CURRENT ASSETS				
Debtors		**17,618**		20,207
Cash at bank and in hand		**380,321**		261,561
		397,939		281,768
CREDITORS: Amounts falling due within one year		**30,175**		26,530
NET CURRENT ASSETS			**367,764**	255,238
TOTAL ASSETS LESS CURRENT LIABILITIES			**367,764**	256,686
CAPITAL AND RESERVES				
Called-up equity share capital	3		**100**	100
Profit and loss account			**367,664**	256,586
SHAREHOLDERS' FUNDS			**367,764**	256,686

For the period from 1 October 2013 to 31 December 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 6 January 2015, and are signed on their behalf by:

M-A-Nagees

MR N MONNAPILLAI

Company Registration Number: SC330673

The notes on pages 2 to 3 form part of these abbreviated accounts.

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

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced in accordance with UITF 40 excluding vat.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 33% on reducing balance

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 October 2013	**5,149**
Disposals	**(5,149)**
At 31 December 2014	–
DEPRECIATION	
At 1 October 2013	**3,701**
Charge for period	**559**
On disposals	**(4,260)**
At 31 December 2014	–
NET BOOK VALUE	
At 31 December 2014	–
At 30 September 2013	1,448

3. SHARE CAPITAL

Allotted, called up and fully paid:

	31 Dec 14		30 Sep 13	
	No	**£**	No	£
Ordinary shares of £1 each	**100**	**100**	100	100