

**Abbreviated Unaudited Accounts**  
**For The Year Ended 31st January 2013**  
**for**  
**Aberfeldy Consultancy Limited**

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**For The Year Ended 31st January 2013**

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**Aberfeldy Consultancy Limited**  
**Company Information**  
**For The Year Ended 31st January 2013**

**DIRECTOR:** M Fry

**SECRETARY:**

**REGISTERED OFFICE:** 8 Douglas Street  
Hamilton  
Lanarkshire  
ML3 0BP

**REGISTERED NUMBER:** SC353478 (Scotland)

**ACCOUNTANTS:** J.S. Mackie & Co Ltd  
8 Douglas Street  
Hamilton  
Lanarkshire  
ML3 0BP

**Abbreviated Balance Sheet**  
**31st January 2013**

	Notes	2013 £	£	2012 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		8,000		8,500
Tangible assets	3		<u>343</u>		<u>403</u>
			<b>8,343</b>		<b>8,903</b>
<b>CURRENT ASSETS</b>					
Debtors		645		7,500	
Cash at bank		<u>22,257</u>		<u>20,210</u>	
		<b>22,902</b>		<b>27,710</b>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>14,159</u>		<u>14,659</u>	
<b>NET CURRENT ASSETS</b>			<b>8,743</b>		<b>13,051</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b><u>17,086</u></b>		<b><u>21,954</u></b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		1		1
Profit and loss account			<u>17,085</u>		<u>21,953</u>
<b>SHAREHOLDERS' FUNDS</b>			<b><u>17,086</u></b>		<b><u>21,954</u></b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st January 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st January 2013 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 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
- (b) 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 29th April 2013 and were signed by:

M Fry - Director

**Notes to the Abbreviated Accounts**  
**For The Year Ended 31st January 2013**

**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 services, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2009, is being amortised evenly over its estimated useful life of twenty years.

**Tangible fixed assets**

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

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**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.

**2. INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1st February 2012	
and 31st January 2013	<u><b>10,000</b></u>
<b>AMORTISATION</b>	
At 1st February 2012	<b>1,500</b>
Amortisation for year	<u><b>500</b></u>
At 31st January 2013	<u><b>2,000</b></u>
<b>NET BOOK VALUE</b>	
At 31st January 2013	<u><u><b>8,000</b></u></u>
At 31st January 2012	<u><u><b>8,500</b></u></u>

**Notes to the Abbreviated Accounts - continued**  
**For The Year Ended 31st January 2013**

**3. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1st February 2012	
and 31st January 2013	<u>474</u>
<b>DEPRECIATION</b>	
At 1st February 2012	71
Charge for year	<u>60</u>
At 31st January 2013	<u>131</u>
<b>NET BOOK VALUE</b>	
At 31st January 2013	<u>343</u>
At 31st January 2012	<u>403</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2013 £</b>	2012 £
1	Ordinary	1	<u>1</u>	<u>1</u>

**Aberfeldy Consultancy Limited**

**Report of the Accountants to the Director of**  
**Aberfeldy Consultancy Limited**

**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 two to four) have been prepared.**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31st January 2013 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

J.S. Mackie & Co Ltd  
8 Douglas Street  
Hamilton  
Lanarkshire  
ML3 0BP

29th April 2013

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.