Company Registration No. SC199828 (Scotland)

MARTELL CONSULTANTS (SCOTLAND) LTD

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2012

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COMPANIES HOUSE

MARTELL CONSULTANTS (SCOTLAND) LTD

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2012

	Notes	2012 £	£	2011 £	£
Fixed assets					
Tangible assets	2		518		361
Current assets					
Debtors		7,398		16,800	
Cash at bank and in hand		44,180		13,722	
		51,578		30,522	
Creditors: amounts falling due within one year		(43,619)		(24,934)	
Net current assets			7,959		5,588
Total assets less current liabilities			8,477		5,949
Capital and reserves					
Called up share capital	3		1,000		1,000
Profit and loss account			7,477		4,949
Shareholders' funds			8,477		5,949

For the financial year ended 31 March 2012 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 6/10/2012

D J Martin
Director

Company Registration No. SC199828

MARTELL CONSULTANTS (SCOTLAND) LTD

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

1.3 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 less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	33% straight line

1.4 Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

1.5 Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

2 **Fixed assets**

	Tangible assets £
Cost	
At 1 April 2011	9,633
Additions	432
Disposals	(7,682)
At 31 March 2012	2,383
Depreciation	
At 1 April 2011	9,272
On disposals	(7,682)
Charge for the year	275
At 31 March 2012	1,865
Net book value	
At 31 March 2012	518
At 31 March 2011	361

3 **Share capital**

	2012 £	2011 £
Allotted, called up and fully paid		
1,000 Ordinary shares of £1 each	1,000	1,000