REGISTERED NUMBER: SC223751 (Scotland)

Abbreviated Accounts

for the Year Ended 30 September 2012

for

Yard Consulting Ltd

Yard Consulting Ltd (Registered number: SC223751)

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for the Year Ended 30 September 2012

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Yard Consulting Ltd

Company Information
for the Year Ended 30 September 2012

DIRECTOR:	A R E Armstrong
SECRETARY:	R Armstrong
REGISTERED OFFICE:	Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU
REGISTERED NUMBER:	SC223751 (Scotland)
ACCOUNTANTS:	O'Haras Chartered Accountants Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU

Abbreviated Balance Sheet
30 September 2012

	Notes	30/9/12 £	£	30/9/11 £	£
FIXED ASSETS					
Tangible assets	2		674		1,208
CURRENT ASSETS					
Debtors		6,149		10,288	
Cash at bank		1,800		9,303	
		7,949		19,591	
CREDITORS					
Amounts falling due within one year		7,997		13,592	
NET CURRENT (LIABILITIES)/ASSETS			(48)		5,999
TOTAL ASSETS LESS CURRENT LIABILITIES			626		7,207
PROVISIONS FOR LIABILITIES			135		248
NET ASSETS			491		6,959
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			489		6,957
SHAREHOLDERS' FUNDS			491		6,959

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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 13 February 2013 and were signed by:

A R E Armstrong - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 30 September 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 the amounts derived from the provision of goods and services, excluding value added tax and trade discounts.

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

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2011 and 30 September 2012	8,320
DEPRECIATION	
At 1 October 2011	7,112
Charge for year	534
At 30 September 2012	7,646
NET BOOK VALUE	
At 30 September 2012	674
At 30 September 2011	1,208

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30/9/12 £	30/9/11 £
2	Ordinary	£1	2	2

Chartered Accountants' Report to the Director on the Unaudited Financial Statements of Yard Consulting 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 two to three) 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 Yard Consulting Ltd for the year ended 30 September 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 Yard Consulting Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Yard Consulting Ltd and state those matters that we have agreed to state to the director of Yard Consulting 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 Yard Consulting 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 Yard Consulting Ltd. You consider that Yard Consulting 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 Yard Consulting 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.

O'Haras Chartered Accountants
Radleigh House
1 Golf Road
Clarkston
Glasgow
G76 7HU

13 February 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.