REGISTERED NUMBER: SC279955 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 29 February 2016

for

Merit Consulting Ltd

Merit Consulting Ltd (Registered number: SC279955)

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for the Year Ended 29 February 2016

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Merit Consulting Ltd

Company Information
for the Year Ended 29 February 2016

DIRECTOR:	J L Irving
SECRETARY:	J L Irving
REGISTERED OFFICE:	Cowan & Partners 60 Constitution Street Leith Edinburgh Midllothian EH6 6RR
REGISTERED NUMBER:	SC279955 (Scotland)
ACCOUNTANTS:	Cowan & Partners Limited 60 Constitution Street Edinburgh EH6 6RR

Abbreviated Balance Sheet
29 February 2016

	Notes	29.2.16 £	£	28.2.15 £	£
FIXED ASSETS					
Tangible assets	2		164		289
CURRENT ASSETS					
Debtors		1,200		-	
Cash at bank		12,469		31,764	
		13,669		31,764	
CREDITORS					
Amounts falling due within one year		13,529		26,917	
NET CURRENT ASSETS			140		4,847
TOTAL ASSETS LESS CURRENT LIABILITIES			304		5,136
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			302		5,134
SHAREHOLDERS' FUNDS			304		5,136

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2016 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 12 May 2016 and were signed by:

J L Irving - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 29 February 2016

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 January 2015).

Turnover
Turnover represents net invoiced sales of services, excluding value added tax. The company's policy is to recognise a sale when the company obtains the right to consideration.

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 March 2015 and 29 February 2016	2,073
DEPRECIATION	
At 1 March 2015	1,784
Charge for year	125
At 29 February 2016	1,909
NET BOOK VALUE	
At 29 February 2016	164
At 28 February 2015	289

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	29.2.16 £	28.2.15 £
2	Ordinary	£1	2	2

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Merit 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 Merit Consulting Ltd for the year ended 29 February 2016 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 Merit Consulting Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Merit Consulting Ltd and state those matters that we have agreed to state to the director of Merit 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 Merit 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 Merit Consulting Ltd. You consider that Merit 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 Merit 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.

Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

12 May 2016

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.