

REGISTERED NUMBER: SC325545 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2012

FOR

MAH CONSULTING LTD

THURSDAY

WEDNESDAY



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SCT 13/03/2013 #509

COMPANIES HOUSE

*S230A070

SCT 07/03/2013 #508

COMPANIES HOUSE

MAH CONSULTING LTD (REGISTERED NUMBER: SC325545)

**CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2012**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Chartered Accountants' Report	5

MAH CONSULTING LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2012**

DIRECTOR: M A Hedley

SECRETARY: M A Hedley

REGISTERED OFFICE: 31 Townsend Place
Kirkcaldy
Fife
KY1 1HB

REGISTERED NUMBER: SC325545 (Scotland)

ACCOUNTANTS: Brown, Scott & Main
Chartered Accountants
31 Townsend Place
Kirkcaldy
Fife
KY1 1HB

ABBREVIATED BALANCE SHEET
30 JUNE 2012

	Notes	2012 £	2011 £
FIXED ASSETS			
Intangible assets	2	20,000	-
CURRENT ASSETS			
Debtors		59,319	1
Cash at bank		227	-
		<u>59,546</u>	<u>1</u>
CREDITORS			
Amounts falling due within one year		(42,930)	-
NET CURRENT ASSETS		<u>16,616</u>	<u>1</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>36,616</u>	<u>1</u>
CAPITAL AND RESERVES			
Called up share capital	3	1,000	1
Profit and loss account		35,616	-
SHAREHOLDERS' FUNDS		<u>36,616</u>	<u>1</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- 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 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 28/2/13 and were signed by:


 Director M A HEDLEY

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 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 net invoiced sales of services, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of five years.

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 financial statements. 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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
Additions	25,000
At 30 June 2012	25,000
AMORTISATION	
Amortisation for year	5,000
At 30 June 2012	5,000
NET BOOK VALUE	
At 30 June 2012	20,000

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
1,000 (2011 - 1)	Ordinary	£1	1,000	1

999 Ordinary shares of £1 each were allotted and issued for cash at par at the beginning of the year as part of the acquisition of MAH Consulting.

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 JUNE 2012

4. TRANSACTIONS WITH DIRECTORS

The following loan to directors subsisted during the years ended 30 June 2012 and 30 June 2011:

	2012 £	2011 £
M A Hedley		
Balance outstanding at start of year	-	-
Amounts advanced	6,748	-
Amounts repaid	-	-
Balance outstanding at end of year	<u>6,748</u>	<u>-</u>

No interest is charged on the loan to the director and it has no repayment terms.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
MAH 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 four) 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 MAH Consulting Ltd for the year ended 30 June 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 MAH Consulting Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of MAH Consulting Ltd and state those matters that we have agreed to state to the director of MAH 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 MAH 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 MAH Consulting Ltd. You consider that MAH 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 MAH 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.



Brown, Scott & Main
Chartered Accountants
31 Townsend Place
Kirkcaldy
Fife
KY1 1HB

Date: 5th March 2013