COMPANY REGISTRATION NUMBER SC381237

CONSULT C2 LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

30 JUNE 2013

WEDNESDAY

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SCT 26/03/2014 #38

COMPANIES HOUSE

WILLIAMSON & DUNN
Chartered Accountants
3 West Craibstone Street
Bon Accord Square
Aberdeen
AB11 6YW

CONSULT C2 LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2013

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CONSULT C2 LIMITED

ABBREVIATED BALANCE SHEET

30 JUNE 2013

	Note	2013 £	£	2012 £
FIXED ASSETS	2			
Tangible assets			1,090	-
CURRENT ASSETS				
Debtors		12,963		5,986
Cash at bank and in hand		44,447		18,954
		57,410		24,940
CREDITORS: Amounts falling due within one year		18,314		11,404
NET CURRENT ASSETS			39,096	13,536
TOTAL ASSETS LESS CURRENT LIABILITIES			40,186	13,536

THE BALANCE SHEET CONTINUES ON THE FOLLOWING PAGE.

THE NOTES ON PAGEs 3 to 4 FORM PART OF THESE ABBREVIATED ACCOUNTS.

CONSULT C2 LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

30 JUNE 2013

	Note	2013 £	£	2012 £
CAPITAL AND RESERVES				
Called-up equity share capital	3		2	2
Profit and loss account			40,184	13,534
SHAREHOLDERS' FUNDS			40,186	13,536

For the year ended 30 June 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 24 March 2014, and are signed on their behalf by:

MR A T CHALMERS

Company Registration Number: SC381237

The notes on pages 3 to 4 form part of these abbreviated accounts.

1. ACCOUNTING POLICIES

Basis of accounting

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

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	-	33% reducing balance

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

	Tangible Assets £
COST	
Additions	1,227
At 30 June 2013	1,227
DEPRECIATION	
Charge for year	137
At 30 June 2013	137
NET BOOK VALUE	
At 30 June 2013	1,090
At 30 June 2012	–

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2013		2012	
	No	£	No	£
Ordinary shares of £1 each	2	2	2	2