COMPANY REGISTRATION NUMBER SC381237

CONSULT C2 LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

30 JUNE 2016

WEDNESDAY

S5XVYM57

SCT 11/01/2017 #20

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 2016

CONTENTS	PAGE
Abbreviated balance sheet	1
Notes to the abbreviated accounts	3

CONSULT C2 LIMITED

ABBREVIATED BALANCE SHEET

30 JUNE 2016

	Note	2016 £	£	2015 £
FIXED ASSETS	2			
Tangible assets			457	686
CURRENT ASSETS				
Debtors		51,440		29,090
Cash at bank and in hand		37,782		18,634
		89,222		47,724
CREDITORS: Amounts falling due within one year		39,229		9,143
NET CURRENT ASSETS			49,993	38,581
TOTAL ASSETS LESS CURRENT LIABILITIES			50,450	39,267

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 2016

	Note	2016 £	£	2015 £
CAPITAL AND RESERVES				
Called up equity share capital	3		2	2
Profit and loss account			**50,448**	39,265
SHAREHOLDERS' FUNDS			**50,450**	39,267

For the year ended 30 June 2016 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 10 January 2017, 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 January 2015).

Turnover

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

In respect of contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced in accordance with UITF 40. Turnover in respect of contracts for on-going services is recognised by reference to the stage of completion.

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	
At 1 July 2015 and 30 June 2016	**1,435**
DEPRECIATION	
At 1 July 2015	**749**
Charge for year	**229**
At 30 June 2016	**978**
NET BOOK VALUE	
At 30 June 2016	**457**
At 30 June 2015	686

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	**2**	**2**	2	2