COMPANY REGISTRATION NUMBER SC405028

SBOV CONSULTING LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE PERIOD ENDED

31 AUGUST 2012



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

SBOV CONSULTING LIMITED

ABBREVIATED ACCOUNTS

PERIOD FROM 9 AUGUST 2011 TO 31 AUGUST 2012

CONTENTS	PAGES
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2 to 3

SBOV CONSULTING LIMITED

ABBREVIATED BALANCE SHEET

31 AUGUST 2012

	Note	£	31 Aug 12 £
FIXED ASSETS	2		
Tangible assets			763
CURRENT ASSETS			
Debtors		417	
Cash at bank and in hand		24,569	
		24,986	
CREDITORS: Amounts falling due within one year		9,525	
NET CURRENT ASSETS			15,461
TOTAL ASSETS LESS CURRENT LIABILITIES			16,224
CAPITAL AND RESERVES			
Called-up equity share capital	3		1
Profit and loss account			16,223
SHAREHOLDERS' FUNDS			16,224

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the period by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The director acknowledges his responsibility for:

(i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved and signed by the director and authorised for issue on 29 April 2013.

MR S B OVITIGAMA

Company Registration Number: SC405028

The notes on pages 2 to 3 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

In respect of long-term contracts and 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 excluding vat.

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:

Computer Equipment - 33% on reducing balance

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

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 director considers 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	866
At 31 August 2012	866
DEPRECIATION	
Charge for period	103
At 31 August 2012	103
NET BOOK VALUE	
At 31 August 2012	763
At 8 August 2011	–

3. SHARE CAPITAL

Allotted, called up and fully paid:

	No	£
1 Ordinary shares of £1 each	1	1