

Registered Number SC406476

PERUSAL CONSULTANCY LTD

Abbreviated Accounts

31 August 2012

Abbreviated Balance Sheet as at 31 August 2012

	Notes	2012
		£
Called up share capital not paid		-
Fixed assets		
Intangible assets		-
Tangible assets	2	2,240
Investments		-
		<u>2,240</u>
Current assets		
Stocks		-
Debtors		9,321
Investments		-
Cash at bank and in hand		19,168
		<u>28,489</u>
Prepayments and accrued income		-
Creditors: amounts falling due within one year		(16,692)
Net current assets (liabilities)		<u>11,797</u>
Total assets less current liabilities		<u>14,037</u>
Creditors: amounts falling due after more than one year		0
Provisions for liabilities		0
Accruals and deferred income		0
Total net assets (liabilities)		<u>14,037</u>
Capital and reserves		
Called up share capital		500
Share premium account		0
Revaluation reserve		0
Other reserves		0
Profit and loss account		13,537
Shareholders' funds		<u>14,037</u>

- For the year ending 31 August 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 30 April 2013

And signed on their behalf by:

Paul Kernachan, Director

Notes to the Abbreviated Accounts for the period ended 31 August 2012**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents net invoiced sales, excluding value added tax.

Tangible assets depreciation policy

Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% Straight Line
Plant and Machinery - 33% Straight Line

2 Tangible fixed assets

	£
Cost	
Additions	3,345
Disposals	0
Revaluations	0
Transfers	0
At 31 August 2012	<u>3,345</u>
Depreciation	
Charge for the year	1,105
On disposals	0
At 31 August 2012	<u>1,105</u>
Net book values	
At 31 August 2012	<u><u>2,240</u></u>

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