

Company Registration No. SC410713 (Scotland)

A & B SQE CONSULTANTS LIMITED
ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 31 OCTOBER 2012

A & B SQE CONSULTANTS LIMITED

CONTENTS

	Page
Accountants' report	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3

A & B SQE CONSULTANTS LIMITED

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF A & B SQE CONSULTANTS LIMITED

The following reproduces the text of the Accountants' Report prepared in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated financial statements set out on pages 2 to 3 have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A & B SQE Consultants Limited for the period ended 31 October 2012 set out on pages 3 to 8 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 Board of Directors of A & B SQE Consultants Limited, as a body, in accordance with the terms of our engagement letter dated 1 December 2012. Our work has been undertaken solely to prepare for your approval the financial statements of A & B SQE Consultants Limited and state those matters that we have agreed to state to the Board of Directors of A & B SQE Consultants Limited, as a body, 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 A & B SQE Consultants Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that A & B SQE Consultants Limited 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 A & B SQE Consultants Limited. You consider that A & B SQE Consultants Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of A & B SQE Consultants Limited. 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 accounts.

Smith & Wallace & Co.

29 November 2013

Chartered Accountants

Chartered Accountants
1 Simonsburn Road
Kilmarnock
KA1 5LA

A & B SQE CONSULTANTS LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 OCTOBER 2012

	Notes	2012 £	£
Fixed assets			
Intangible assets	2		18,000
Tangible assets	2		<u>5,663</u>
			23,663
Current assets			
Debtors		7,613	
Cash at bank and in hand		<u>2,363</u>	
		9,976	
Creditors: amounts falling due within one year		<u>(21,360)</u>	
Net current liabilities			<u>(11,384)</u>
Total assets less current liabilities			<u><u>12,279</u></u>
Capital and reserves			
Called up share capital	3		100
Profit and loss account			<u>12,179</u>
Shareholders' funds			<u><u>12,279</u></u>

For the financial period ended 31 October 2012 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 financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 29 November 2013

Mr William Anderson
Director

Company Registration No. SC410713

A & B SQE CONSULTANTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 OCTOBER 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	15% reducing balance basis
Motor vehicles	25% reducing balance basis

2 Fixed assets

	Intangible assets	Tangible assets	Total
	£	£	£
Cost			
At 1 January 2012	-	-	-
Additions	20,000	7,457	27,457
At 31 October 2012	20,000	7,457	27,457
Depreciation			
At 1 January 2012	-	-	-
Charge for the period	2,000	1,794	3,794
At 31 October 2012	2,000	1,794	3,794
Net book value			
At 31 October 2012	18,000	5,663	23,663

3 Share capital

	2012 £
Allotted, called up and fully paid	
100 Ordinary of £1 each	100

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.