

Abbreviated Unaudited Accounts
for the Period 11 November 2011 to 30 November 2012
for
Moray Consulting Ltd

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for the Period 11 November 2011 to 30 November 2012**

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Moray Consulting Ltd
Company Information
for the Period 11 November 2011 to 30 November 2012

DIRECTOR: Ms L Taylor

REGISTERED OFFICE: Victoria House
13 Victoria Street
ABERDEEN
AB10 1XB

REGISTERED NUMBER: SC411121 (Scotland)

ACCOUNTANTS: Atholl Scott
Chartered Accountants
Victoria House
13 Victoria Street
ABERDEEN
AB10 1XB

Moray Consulting Ltd (Registered number: SC411121)

**Abbreviated Balance Sheet
30 November 2012**

	Notes	£
FIXED ASSETS		
Tangible assets	2	334
CURRENT ASSETS		
Debtors		3,233
Cash at bank		<u>63,653</u>
		66,886
CREDITORS		
Amounts falling due within one year		<u>(26,062)</u>
NET CURRENT ASSETS		<u>40,824</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,158</u>
CAPITAL AND RESERVES		
Called up share capital	3	1
Profit and loss account		<u>41,157</u>
SHAREHOLDERS' FUNDS		<u>41,158</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 November 2012.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 14 March 2013 and were signed by:

Ms L Taylor - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Period 11 November 2011 to 30 November 2012**

1. ACCOUNTING POLICIES

Accounting convention

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

Turnover represents amounts receivable for goods sold and services rendered during the year, exclusive of value added tax.

Tangible fixed assets

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

Deferred tax

The payment of taxation is deferred or accelerated because of timing differences between the treatment of certain items for accounting and taxation purposes. Full provision for deferred taxation is made under the liability method, without discounting, on all timing differences that have arisen, but not reversed by the balance sheet date, unless such provision is not permitted by accounting standards.

In accordance with such standards deferred tax is not provided for:

- a) revaluation gains on land and buildings, unless there is a binding agreement to sell them at the balance sheet date; and
- b) gains on the sale of non-monetary assets, if the taxable gain will probably be rolled over.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	499
At 30 November 2012	<u>499</u>
DEPRECIATION	
Charge for period	165
At 30 November 2012	<u>165</u>
NET BOOK VALUE	
At 30 November 2012	<u><u>334</u></u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
1	Ordinary	£1	<u><u>1</u></u>

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Moray Consulting Ltd**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Moray Consulting Ltd for the period ended 30 November 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes 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 director of Moray Consulting Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Moray Consulting Ltd and state those matters that we have agreed to state to the director of Moray Consulting Ltd 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 the company and its director for our work or for this report.

It is your duty to ensure that Moray Consulting Ltd 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 Moray Consulting Ltd. You consider that Moray Consulting Ltd 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 Moray Consulting Ltd. 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 financial statements.

Atholl Scott
Chartered Accountants
Victoria House
13 Victoria Street
ABERDEEN
AB10 1XB

14 March 2013

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.