

Recal Consulting Limited

Unaudited Abbreviated Accounts

for the Year Ended 29 February 2016

Mint Strategies Ltd t/a Mint Accounting
56 King Street
Aberdeen
AB24 5AX

Recal Consulting Limited

Contents

Accountants' Report		<u>1</u>
Abbreviated Balance Sheet		<u>2</u>
Notes to the Abbreviated Accounts		<u>3 to 4</u>

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of
Recal Consulting Limited
for the Year Ended 29 February 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Recal Consulting Limited for the year ended 29 February 2016 set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Recal Consulting Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Recal Consulting Limited and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Recal Consulting Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Recal Consulting Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Recal Consulting Limited. You consider that Recal Consulting Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Recal Consulting 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.

.....

Mint Strategies Ltd t/a Mint Accounting

56 King Street

Aberdeen

AB24 5AX

30 November 2016

Recal Consulting Limited
(Registration number: SC417841)
Abbreviated Balance Sheet at 29 February 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		59	185
Current assets			
Debtors		1,504	48,743
Cash at bank and in hand		485	14,149
		1,989	62,892
Creditors: Amounts falling due within one year		(475)	(12,182)
Net current assets		1,514	50,710
Net assets		1,573	50,895
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		1,473	50,795
Shareholders' funds		1,573	50,895

For the year ending 29 February 2016 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 director acknowledges his 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 director on 30 November 2016

.....
Mr David Ian Andrew
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Recal Consulting Limited
Notes to the Abbreviated Accounts for the Year Ended 29 February 2016
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Going concern

The accounts have not been prepared on a Going Concern basis as the company has been dormant since January 2015.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated

residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% on Cost

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 March 2015	382	382
At 29 February 2016	382	382
Depreciation		
At 1 March 2015	197	197
Charge for the year	126	126
At 29 February 2016	323	323
Net book value		
At 29 February 2016	59	59
At 28 February 2015	185	185

Recal Consulting Limited
Notes to the Abbreviated Accounts for the Year Ended 29 February 2016
..... continued

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

4 Related party transactions

Director's advances and credits

	2016 Advance/ Credit £	2016 Repaid £	2015 Advance/ Credit £	2015 Repaid £
Mr David Ian Andrew				
During the year the company provided the director with an interest free loan, which is unsecured, repayable on demand and shown under Other Debtors.	8,500	55,739	55,777	65,585

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.