

**CM SMITH CONSULTANTS LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2013**

3NT Consulting Ltd

22 Elizabeth Road
Kettering
Northants
NN16 0PD

CM Smith Consultants Ltd
Company No. 07970144
Abbreviated Balance Sheet 28 February 2013

		2013
	Notes	£ £
FIXED ASSETS		
Tangible assets	2	356
		<u>356</u>
CURRENT ASSETS		
Debtors		4,806
		<u>4,806</u>
Creditors: Amounts Falling Due Within One Year		<u>(4,964)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>(158)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>198</u>
PROVISIONS FOR LIABILITIES		
Deferred Taxation		<u>(71)</u>
NET ASSETS		<u><u>127</u></u>
CAPITAL AND RESERVES		
Called up share capital	3	100
Profit and Loss account		<u>27</u>
SHAREHOLDERS' FUNDS		<u><u>127</u></u>

CM Smith Consultants Ltd
Company No. 07970144
Abbreviated Balance Sheet (continued) 28 February 2013

For the year ending 28 February 2013 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 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 abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

On behalf of the board

Mr Carl Smith

21/11/2013

CM Smith Consultants Ltd
Notes to the Abbreviated Accounts
For The Year Ended 28 February 2013

1 . Accounting Policies

1.1 . Basis of Preparation of Financial Statements

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 comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3 . 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 of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	25% Straight Line
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1.4 . Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider 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 taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

2 . Tangible Assets

Cost	Total £
As at: 1 March 2012	-
Additions	475
	475
As at: 28 February 2013	475
Depreciation	
As at: 1 March 2012	-
Provided during the period	119
	119
As at: 28 February 2013	119
Net Book Value	
As at: 28 February 2013	356
As at: 1 March 2012	-

CM Smith Consultants Ltd
Notes to the Abbreviated Accounts (continued)
For The Year Ended 28 February 2013

3 . Share Capital

	Value	Number	2013
	£		£
Allotted, called up and fully paid:			
Ordinary shares	1,000	100	100

	Nominal value	Number	Amount
	£		£
Shares issued during the period:			
Ordinary shares	1,000	100	100

4 . Transactions With and Loans to Directors

Included within Debtors are the following loans to directors:

	As at 1 March 2012	Amounts advanced	Amounts repaid	As at 28 February 2013
	£	£	£	£
Mr Carl Smith	-	4,315	-	4,315

The above loan is unsecured, interest free and repayable on demand. The loan was fully repaid by the balance sheet date.

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.