

REGISTERED NUMBER: SC262009 (Scotland)

Abbreviated Unaudited Accounts  
for the Year Ended 31 January 2012  
for  
CHANGINGPOINT CONSULTING LIMITED

WEDNESDAY



\*S18K0788\*  
09/05/2012 #332  
SCT COMPANIES HOUSE

Contents of the Abbreviated Accounts  
for the Year Ended 31 January 2012

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

**CHANGINGPOINT CONSULTING LIMITED**

**Company Information  
for the Year Ended 31 January 2012**

**DIRECTOR:** Mr G Callum

**SECRETARY:** Mrs S Callum

**REGISTERED OFFICE:** 5 Gleneagles Gate  
Newton Mearns  
Glasgow  
Strathclyde  
G77 5UN

**REGISTERED NUMBER:** SC262009 (Scotland)

**ACCOUNTANTS:** WDM  
Oakfield House  
378 Brandon Street  
Motherwell  
ML1 1XA

CHANGINGPOINT CONSULTING LIMITED (REGISTERED NUMBER: SC262009)

Abbreviated Balance Sheet  
31 January 2012

	Notes	2012 £	2011 £
<b>FIXED ASSETS</b>			
Intangible assets	2	-	-
Tangible assets	3	2,673	1,753
		<u>2,673</u>	<u>1,753</u>
<b>CURRENT ASSETS</b>			
Debtors		11,338	38,901
Cash at bank		123,397	81,386
		<u>134,735</u>	<u>120,287</u>
<b>CREDITORS</b>			
Amounts falling due within one year		36,583	20,532
		<u>36,583</u>	<u>20,532</u>
<b>NET CURRENT ASSETS</b>		<u>98,152</u>	<u>99,755</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>100,825</u>	<u>101,508</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>438</u>	<u>241</u>
<b>NET ASSETS</b>		<u>100,387</u>	<u>101,267</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Profit and loss account		100,287	101,167
		<u>100,387</u>	<u>101,267</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>100,387</u>	<u>101,267</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

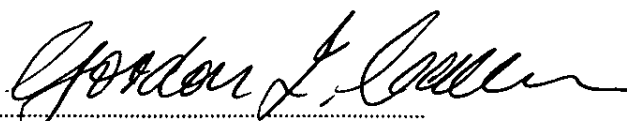
- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial 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 notes form part of these abbreviated accounts

Abbreviated Balance Sheet - continued  
31 January 2012

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 28/4/12 and were signed by:



Mr G Callum - Director

Notes to the Abbreviated Accounts  
for the Year Ended 31 January 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 net invoiced sales of goods, excluding value added tax.

**Franchise fees**

Franchise fees are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives.

**Tangible fixed assets**

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

Office Equipment	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Deferred tax**

Provision is made for deferred taxation in so far as a liability or asset arose as a result of transactions that had occurred by the balance sheet date and gave rise to an obligation to pay more tax in the future, or a right to pay less tax in the future with the following exception: 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 tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**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. INTANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 February 2011 and 31 January 2012	13,750
<b>AMORTISATION</b>	
At 1 February 2011 and 31 January 2012	13,750
<b>NET BOOK VALUE</b>	
At 31 January 2012	-
At 31 January 2011	-

CHANGINGPOINT CONSULTING LIMITED (REGISTERED NUMBER: SC262009)

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 January 2012

3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 February 2011	4,976
Additions	1,812
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At 31 January 2012	6,788
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<b>DEPRECIATION</b>	
At 1 February 2011	3,223
Charge for year	892
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At 31 January 2012	4,115
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<b>NET BOOK VALUE</b>	
At 31 January 2012	2,673
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At 31 January 2011	1,753
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4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
100	Ordinary	£1.00	100	100
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