

**AOGAN CONSULTING LIMITED**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**28 FEBRUARY 2014**

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FOR THE YEAR ENDED 28 FEBRUARY 2014**

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**AOGAN CONSULTING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 28 FEBRUARY 2014**

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**DIRECTOR:** Mr A Murray

**SECRETARY:** Ms J Murphy

**REGISTERED OFFICE:** 23 Colinton Road  
Edinburgh  
Lothian  
EH10 5DR

**REGISTERED NUMBER:** SC280053 (Scotland)

**ACCOUNTANTS:** JSA Services Limited  
4th Floor  
Radius House  
51 Clarendon Road  
Watford  
Hertfordshire  
WD17 1HP

**AOGAN CONSULTING LIMITED**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF  
AOGAN CONSULTING LIMITED**

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**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 three to six) have been prepared.**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 28 February 2014 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

JSA Services Limited  
4th Floor  
Radius House  
51 Clarendon Road  
Watford  
Hertfordshire  
WD17 1HP

Date: .....

**ABBREVIATED BALANCE SHEET**  
**28 FEBRUARY 2014**

		2014		2013	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		4,763		1,216
Investment property	3		423,776		140,000
			<u>428,539</u>		<u>141,216</u>
<b>CURRENT ASSETS</b>					
Debtors		400		7,467	
Cash at bank		<u>3,758</u>		<u>64,666</u>	
		4,158		72,133	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>222,615</u>		<u>35,480</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(218,457)</u>		<u>36,653</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			210,082		177,869
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		<u>106,976</u>		<u>118,405</u>
<b>NET ASSETS</b>			<u>103,106</u>		<u>59,464</u>

The notes form part of these abbreviated accounts

**ABBREVIATED BALANCE SHEET - continued**  
**28 FEBRUARY 2014**

	Notes	2014 £	£	2013 £	£
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		100		100
Revaluation reserve			(88,100)		(88,100)
Reserves - profit/loss b/fwd			<u>191,106</u>		<u>147,464</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>103,106</u>		<u>59,464</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.
- (b)

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 20 November 2014 and were signed by:

Mr A Murray - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 28 FEBRUARY 2014**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of services, excluding 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.

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

**Investment property**

Investment properties are included in the Financial Statements at their open market value in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and are not depreciated. This treatment is contrary to the Companies Act 2006 which states that fixed assets should be depreciated but is, in the opinion of the director, necessary in order to give a true and fair view of the financial position of the company.

**Rental income**

Rental income arising from investment properties is accounted for on a straight-line basis over the lease term.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 March 2013	3,316
Additions	<u>6,619</u>
At 28 February 2014	<u>9,935</u>
<b>DEPRECIATION</b>	
At 1 March 2013	2,100
Charge for year	<u>3,072</u>
At 28 February 2014	<u>5,172</u>
<b>NET BOOK VALUE</b>	
At 28 February 2014	<u>4,763</u>
At 28 February 2013	<u>1,216</u>

During the year the company changed its method of depreciating computer equipment/furniture and fixtures from 25% reducing balance to straight line over 3 years

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2014**

**3. INVESTMENT PROPERTY**

	Total
	£
<b>COST OR VALUATION</b>	
At 1 March 2013	140,000
Additions	<u>283,776</u>
At 28 February 2014	<u>423,776</u>
<b>NET BOOK VALUE</b>	
At 28 February 2014	<u>423,776</u>
At 28 February 2013	<u>140,000</u>

**4. CREDITORS**

Creditors include the following debts falling due in more than five years:

	2014	2013
	£	£
Repayable by instalments	<u>100,164</u>	<u>111,593</u>

**5. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014	2013
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>



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