

---

**ARDOYNE CONSULTANTS LIMITED**  
SC333726

**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30 SEPTEMBER 2014**

**MESTON REID & CO.**  
**CHARTERED ACCOUNTANTS**  
**12 CARDEN PLACE**  
**ABERDEEN**  
**AB10 1UR**

---

**ARDOYNE CONSULTANTS LIMITED**

**CONTENTS**

---

	<b>Page</b>
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2 - 3

---

**ARDOYNE CONSULTANTS LIMITED**

**ABBREVIATED BALANCE SHEET**

**AS AT 30 SEPTEMBER 2014**

---

	Notes	2014 £	£	2013 £	£
<b>Fixed assets</b>					
Tangible assets	2		8,598		10,420
<b>Current assets</b>					
Debtors		81,616		53,617	
Cash at bank and in hand		2,802		23,052	
		<u>84,418</u>		<u>76,669</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(31,907)</u>		<u>(44,479)</u>	
<b>Net current assets</b>			52,511		32,190
<b>Total assets less current liabilities</b>			61,109		42,610
<b>Provisions for liabilities</b>			(1,054)		(1,272)
			<u>60,055</u>		<u>41,338</u>
<b>Capital and reserves</b>					
Called up share capital	3		1		1
Profit and loss account			60,054		41,337
<b>Shareholders' funds</b>			<u>60,055</u>		<u>41,338</u>

For the financial year ended 30 September 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476:
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 27 June 2015

Robert Lyons

**Director**

**Company Registration No. SC333726**

**ARDOYNE CONSULTANTS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

---

**1 Accounting policies**

**1.1 Accounting convention**

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 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

**1.3 Turnover**

Turnover represents amounts receivable for management consultancy services, fees and rechargeable expenses net of VAT.

Revenue is recognised when the services have been provided and all obligations to the customer, under the agreement, have been fulfilled.

**1.4 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 less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	33% straight line
Fixtures, fittings & equipment	10% straight line

**1.5 Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

**2 Fixed assets**

	<b>Tangible assets</b>
	<b>£</b>
<b>Cost</b>	
At 1 October 2013	24,411
Additions	1,408
Disposals	(1,109)
	<hr/>
At 30 September 2014	24,710
	<hr/>
<b>Depreciation</b>	
At 1 October 2013	13,991
On disposals	(1,109)
Charge for the year	3,230
	<hr/>
At 30 September 2014	16,112
	<hr/>
<b>Net book value</b>	
At 30 September 2014	8,598
	<hr/> <hr/>
At 30 September 2013	10,420
	<hr/> <hr/>

**ARDOYNE CONSULTANTS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

---

<b>3 Share capital</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
1 Ordinary share of £1 each	1	1
	<u>1</u>	<u>1</u>

**4 Ultimate parent company**

The ultimate parent company is Ardoyne Investments Limited, a company registered in Scotland.

**5 Related party relationships and transactions**

**Transactions with directors**

At 30 September 2014, £64,000 (2013 - £40,000) was due from Robert Lyons, director, to Ardoyne Consultants Limited. The maximum balance outstanding during the year was £75,000. The loan is unsecured, interest free and repayable on demand.

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.