

Abbreviated Unaudited Accounts

for the Year Ended 31 March 2014

for

Moidart Capital Limited

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for the Year Ended 31 March 2014

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Moidart Capital Limited

Company Information
for the Year Ended 31 March 2014

DIRECTOR:

D Stewart Howitt

REGISTERED OFFICE:

6 Logie Mill
Beaverbank Business Park
Edinburgh
Lothian
EH7 4HG

REGISTERED NUMBER:

SC351074 (Scotland)

ACCOUNTANTS:

A H & Co Ltd
Chartered Accountants
6 Logie Mill
Edinburgh
Lothian
EH7 4HG

Abbreviated Balance Sheet
31 March 2014

	Notes	31.3.14 £	£	31.3.13 £	£
FIXED ASSETS					
Tangible assets	2		-		20,589
CURRENT ASSETS					
Debtors		37,951		-	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
		<u>37,950</u>		<u>46,490</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>1</u>		<u>(46,490)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1</u>		<u>(25,901)</u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>-</u>		<u>(25,902)</u>
SHAREHOLDERS' FUNDS			<u>1</u>		<u>(25,901)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 18 December 2014 and were signed by:

D Stewart Howitt - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2014

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).

The accounts have been prepared on the going concern basis, the acceptability of which is dependent on the continuing support of the company's directors.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

Turnover represents net invoiced sales of services, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Tangible fixed assets

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

Freehold property - not provided

Deferred tax

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2013	20,589
Disposals	<u>(20,589)</u>
At 31 March 2014	<u>-</u>
NET BOOK VALUE	
At 31 March 2014	<u>-</u>
At 31 March 2013	<u><u>20,589</u></u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.14 £	31.3.13 £
1	Ordinary	£1	<u><u>1</u></u>	<u><u>1</u></u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2014

4. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2014 and 31 March 2013:

	31.3.14	31.3.13
	£	£
D Stewart Howitt		
Balance outstanding at start of year	(41,380)	(37,662)
Amounts advanced	91,898	-
Amounts repaid	(20,157)	(3,718)
Balance outstanding at end of year	<u>30,361</u>	<u>(41,380)</u>

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.