REGISTERED NUMBER: SC378703 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2015

FOR

ABACUS MOUNTAIN GUIDES LIMITED

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For The Year Ended 31 October 2015

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ABACUS MOUNTAIN GUIDES LIMITED

COMPANY INFORMATION
For The Year Ended 31 October 2015

DIRECTOR:	Michael Pescod
SECRETARY:	Louise Pescod
REGISTERED OFFICE:	6 Hillview Drive Corpach FORT WILLIAM Inverness-shire PH33 7LS
REGISTERED NUMBER:	SC378703 (Scotland)
ACCOUNTANTS:	R A Clement Associates 5 Argyll Square Oban Argyll PA34 4AZ

ABBREVIATED BALANCE SHEET
31 October 2015

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Intangible assets	2		**6,000**		7,000
Tangible assets	3		**1,879**		2,309
			7,879		9,309
CURRENT ASSETS					
Debtors		**1,500**		250	
Cash at bank and in hand		**4,589**		2,625	
		6,089		2,875	
CREDITORS					
Amounts falling due within one year		**6,115**		3,760	
NET CURRENT LIABILITIES			**(26)**		(885)
TOTAL ASSETS LESS CURRENT LIABILITIES			**7,853**		8,424
CAPITAL AND RESERVES					
Called up share capital	4		**100**		100
Profit and loss account			**7,753**		8,324
SHAREHOLDERS' FUNDS			**7,853**		8,424

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2015 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

(b) 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 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 April 2016 and were signed by:

Michael Pescod - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
For The Year Ended 31 October 2015

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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of ten years.

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

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. **INTANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 November 2014 and 31 October 2015	**10,000**
AMORTISATION	
At 1 November 2014	**3,000**
Amortisation for year	**1,000**
At 31 October 2015	**4,000**
NET BOOK VALUE	
At 31 October 2015	**6,000**
At 31 October 2014	7,000

continued...

NOTES TO THE ABBREVIATED ACCOUNTS - continued
For The Year Ended 31 October 2015

3. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 November 2014	**5,475**
Additions	**219**
At 31 October 2015	**5,694**
DEPRECIATION	
At 1 November 2014	**3,166**
Charge for year	**649**
At 31 October 2015	**3,815**
NET BOOK VALUE	
At 31 October 2015	**1,879**
At 31 October 2014	2,309

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2015** **£**	2014 £
100	Ordinary	£1	**100**	100

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.