Company Registration No. SC464443 (Scotland)		
IAIN ROWELL LTD		
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS		
FOR THE YEAR ENDED 30 NOVEMBER 2014		

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ABBREVIATED BALANCE SHEET

AS AT 30 NOVEMBER 2014

		2014	
	Notes	£	£
Fixed assets			
Tangible assets	2		664
Current assets Debtors		/1\	
Cash at bank and in hand		(1) 23,160	
		23,159	
Creditors: amounts falling due within one year		(19,521)	
Net current assets			3,638
Total assets less current liabilities			4,302
Capital and reserves			
Called up share capital	3		1
Profit and loss account			4,301
Shareholders' funds			4,302

For the financial year ended 30 November 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 and authorised for issue on 5 August 2015

Mr I Rowell

Director

Company Registration No. SC464443

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2014

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

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 goods and services net of VAT and trade discounts.

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

20% Reducing Balance

Tangible assets

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

	J
	£
Cost	
At 25 November 2013	-
Additions	830
At 30 November 2014	830
Depreciation	
At 25 November 2013	-
Charge for the year	166
A1 20 No. 1996 1994 4	
At 30 November 2014	166
Net book value	
At 30 November 2014	664
THE OVERTICAL EVEN	

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2014

3	Share capital	201
	Allotted, called up and fully paid	;
	1 Ordinary of £1 each	

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