

**Company Registration No. 02731948 (England and Wales)**

**VIA CONSULTING LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**  
**PAGES FOR FILING WITH REGISTRAR**

## VIA CONSULTING LIMITED

### COMPANY INFORMATION

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<b>Director</b>	Mr M White
<b>Company number</b>	02731948
<b>Registered office</b>	The London Office 85 Great Portland Street First Floor London W1W 7LT

# VIA CONSULTING LIMITED

## CONTENTS

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	<b>Page</b>
Balance sheet	1
Statement of changes in equity	2
Notes to the financial statements	3 - 5

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# VIA CONSULTING LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2017

	Notes	2017 £	£	2016 £	£
<b>Current assets</b>					
Debtors	3	271		441	
Cash at bank and in hand		75		593	
		<u>346</u>		<u>1,034</u>	
<b>Creditors: amounts falling due within one year</b>	4	<u>(9,427)</u>		<u>(9,907)</u>	
<b>Net current liabilities</b>			(9,081)		(8,873)
			<u></u>		<u></u>
<b>Capital and reserves</b>					
Called up share capital	5		2		2
Profit and loss reserves			(9,083)		(8,875)
			<u></u>		<u></u>
<b>Total equity</b>			(9,081)		(8,873)
			<u></u>		<u></u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 18 December 2018

Mr M White  
**Director**

**Company Registration No. 02731948**

**VIA CONSULTING LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	<b>Share capital</b>	<b>Profit and loss reserves</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Balance at 1 January 2016</b>	2	(7,613)	(7,611)
<b>Year ended 31 December 2016:</b>			
Loss and total comprehensive income for the year	-	(1,262)	(1,262)
	<u>2</u>	<u>(8,875)</u>	<u>(8,873)</u>
<b>Balance at 31 December 2016</b>	2	(8,875)	(8,873)
<b>Year ended 31 December 2017:</b>			
Loss and total comprehensive income for the year	-	(208)	(208)
	<u>2</u>	<u>(9,083)</u>	<u>(9,081)</u>
<b>Balance at 31 December 2017</b>	<u>2</u>	<u>(9,083)</u>	<u>(9,081)</u>

## VIA CONSULTING LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2017

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#### 1 Accounting policies

##### Company information

Via Consulting Limited is a private company limited by shares incorporated in England and Wales. The registered office is The London Office, 85 Great Portland Street, First Floor, London, W1W 7LT.

##### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

The company has net current liabilities of £9,081 (2016: £8,873) at the balance sheet date which suggests that the going concern basis may not be appropriate. However, the director has given assurance that he will continue to provide support to the company to allow it to continue in operation for the foreseeable future. The director therefore considers it appropriate to prepare financial statements on a going concern basis. The financial statements do not include any adjustments that would result from a withdrawal of this support.

##### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	3 yrs straight line
Computer equipment	3 yrs straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

##### 1.4 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

##### 1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## VIA CONSULTING LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2017

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

##### **Impairment of financial assets**

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Financial liabilities classified as payable within one year are not amortised.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

#### 1.6 Equity instruments

Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

# VIA CONSULTING LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2017

### 2 Tangible fixed assets

	Plant and machinery etc £
<b>Cost</b>	
At 1 January 2017 and 31 December 2017	8,870
<b>Depreciation and impairment</b>	
At 1 January 2017 and 31 December 2017	8,870
<b>Carrying amount</b>	
At 31 December 2017	-
At 31 December 2016	-

### 3 Debtors

	2017 £	2016 £
<b>Amounts falling due within one year:</b>		
Other debtors	271	441

### 4 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	840	-
Other creditors	8,587	9,907
	9,427	9,907

### 5 Called up share capital

	2017 £	2016 £
<b>Ordinary share capital</b>		
<b>Issued and not fully paid</b>		
2 Ordinary shares of £1 each	2	2
	2	2

### 6 Directors' transactions

At the reporting date, the company owed £8,287 (2016: £7,857) to Michael White, the sole director and shareholder of the company.



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