

Registered number
05334687

Cuesta Consulting Ltd

Filleled Accounts

31 March 2022

Cuesta Consulting Ltd**Registered number:** 05334687**Balance Sheet****as at 31 March 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	-	1,203
Current assets			
Debtors	4	11,695	24,722
Cash at bank and in hand		127,906	110,621
		<u>139,601</u>	<u>135,343</u>
Creditors: amounts falling due within one year	5	(39,562)	(38,400)
Net current assets		<u>100,039</u>	<u>96,943</u>
Total assets less current liabilities		<u>100,039</u>	<u>98,146</u>
Provisions for liabilities		-	(229)
Net assets		<u>100,039</u>	<u>97,917</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		99,939	97,817
Shareholders' funds		<u>100,039</u>	<u>97,917</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Dr A Thompson

Director

Approved by the board on 12 August 2022

Cuesta Consulting Ltd
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	over 3 years
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Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2022	2021
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 April 2021	11,590
At 31 March 2022	<u>11,590</u>
Depreciation	
At 1 April 2021	10,387
Charge for the year	<u>1,203</u>
At 31 March 2022	<u>11,590</u>
Net book value	
At 31 March 2022	-
At 31 March 2021	<u>1,203</u>

4 Debtors	2022 £	2021 £
Trade debtors	<u>11,695</u>	<u>24,722</u>

5 Creditors: amounts falling due within one year	2022 £	2021 £
Trade creditors	111	-
Taxation and social security costs	7,734	6,942
Other creditors	<u>31,717</u>	<u>31,458</u>
	<u>39,562</u>	<u>38,400</u>

6 Controlling party

The company was under the control of Dr A Thompson throughout the current year by virtue of his majority shareholding.

7 Other information

Cuesta Consulting Ltd is a private company limited by shares and incorporated in England. Its registered office is:

The Elms, Scotts Lane
East Lambrook
South Petherton
Somerset
TA13 5HF

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.