

**NIMROD CONSULTING SERVICES LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**Nimrod Consulting Services Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 30 June 2019**

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**Nimrod Consulting Services Limited**  
**Accountant's Report**  
**For The Year Ended 30 June 2019**

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**Report to the director on the preparation of the unaudited statutory accounts of Nimrod Consulting Services Limited For The Year Ended 30 June 2019**

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Nimrod Consulting Services Limited which comprise the Profit and Loss Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of Nimrod Consulting Services Limited, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Nimrod Consulting Services Limited and state those matters that we have agreed to state to the director of Nimrod Consulting Services Limited, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Nimrod Consulting Services Limited and its director as a body for our work or for this report.

It is your duty to ensure that Nimrod Consulting Services Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Nimrod Consulting Services Limited. You consider that Nimrod Consulting Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Nimrod Consulting Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

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**PAH Accounting**

**30 March 2020**

PAH Accounting  
FCCA

Unit 2 The Pound  
Coate  
Devizes  
Wiltshire  
SN10 3LG

**Nimrod Consulting Services Limited**  
**Balance Sheet**  
**As at 30 June 2019**

Registered number: 06252394

		2019		2018	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		1,940		1,290
			<u>1,940</u>		<u>1,290</u>
<b>CURRENT ASSETS</b>					
Debtors	4	8,555		7,890	
Cash at bank and in hand		<u>11,154</u>		<u>10,465</u>	
		19,709		18,355	
<b>Creditors: Amounts Falling Due Within One Year</b>	5	<u>(18,768 )</u>		<u>(15,249 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>941</u>		<u>3,106</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,881</u>		<u>4,396</u>
<b>NET ASSETS</b>			<u>2,881</u>		<u>4,396</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		100		100
Profit and Loss Account			<u>2,781</u>		<u>4,296</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>2,881</u>		<u>4,396</u>

**Nimrod Consulting Services Limited**  
**Balance Sheet (continued)**  
**As at 30 June 2019**

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For the year ending 30 June 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Mr Giles Morgan**

Director

**30 March 2020**

The notes on pages 4 to 6 form part of these financial statements.

**Nimrod Consulting Services Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 June 2019**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% reducing balance
Computer Equipment	25% reducing balance

**1.4. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 1 (2017: )

**Nimrod Consulting Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2019**

**3. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 July 2018	4,610	670	5,280
Additions	960	338	1,298
As at 30 June 2019	5,570	1,008	6,578
<b>Depreciation</b>			
As at 1 July 2018	3,448	542	3,990
Provided during the period	531	117	648
As at 30 June 2019	3,979	659	4,638
<b>Net Book Value</b>			
As at 30 June 2019	1,591	349	1,940
As at 1 July 2018	1,162	128	1,290

**4. Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	4,320	3,655
Amounts owed by other participating interests	4,235	4,235
	8,555	7,890

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,689	-
Bank loans and overdrafts	1,350	998
Corporation tax	4,209	6,902
VAT	6,014	-
Accruals and deferred income	600	600
Director's loan account	4,906	6,749
	18,768	15,249

**6. Share Capital**

	<b>2019</b>	<b>2018</b>
Allotted, Called up and fully paid	100	100

**7. Ultimate Controlling Party**

The company's ultimate controlling party is Giles Morgan by virtue of his ownership of 100% of the issued share capital in the company.

**Nimrod Consulting Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2019**

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**8. General Information**

Nimrod Consulting Services Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06252394. The registered office is Barleyfields, Poulshot, Wiltshire, SN10 1RX.

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.