

COMPANY REGISTRATION NUMBER 08753028

**MISCELLANEOUS CONSULTANCY LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 OCTOBER 2015**

WEDNESDAY



A20 \*A4Y06J2B\* #353  
06/01/2016  
COMPANIES HOUSE

**HEBBLETHWAITES**  
Chartered Accountants  
2 Westbrook Court  
Sharrow Vale Road  
Sheffield  
S11 8YZ

# **MISCELLANEOUS CONSULTANCY LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 OCTOBER 2015**

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# **MISCELLANEOUS CONSULTANCY LIMITED**

## **CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF MISCELLANEOUS CONSULTANCY LIMITED**

**YEAR ENDED 31 OCTOBER 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Miscellaneous Consultancy Limited for the year ended 31 October 2015 which comprise 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 firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/regulations](http://icaew.com/regulations).

This report is made solely to the director of Miscellaneous Consultancy Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Miscellaneous Consultancy Limited and state those matters that we have agreed to state to her in this report in accordance with AAF 02/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Miscellaneous Consultancy Limited and its director for our work or for this report.

It is your duty to ensure that Miscellaneous Consultancy Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Miscellaneous Consultancy Limited. You consider that Miscellaneous Consultancy 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 abbreviated accounts of Miscellaneous Consultancy 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 statutory abbreviated accounts.

2 Westbrook Court  
Sharrow Vale Road  
Sheffield  
S11 8YZ

HEBBLETHWAITES  
Chartered Accountants

4 January 2016

# MISCELLANEOUS CONSULTANCY LIMITED

## ABBREVIATED BALANCE SHEET

31 OCTOBER 2015

	Note	2015 £	2014 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>525</u>	<u>520</u>
<b>CURRENT ASSETS</b>			
Debtors		682	680
Cash at bank and in hand		<u>13,884</u>	<u>7,017</u>
		14,566	7,697
<b>CREDITORS: Amounts falling due within one year</b>		<u>2,983</u>	<u>2,352</u>
<b>NET CURRENT ASSETS</b>		<u>11,583</u>	<u>5,345</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>12,108</u>	<u>5,865</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>105</u>	<u>104</u>
		<u>12,003</u>	<u>5,761</u>
<b>CAPITAL AND RESERVES</b>			
Called up equity share capital	4	100	100
Profit and loss account		<u>11,903</u>	<u>5,661</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>12,003</u>	<u>5,761</u>

For the year ended 31 October 2015 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 accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on

29 December 2015



Mrs C T McLaren

Company Registration Number: 08753028

The notes on pages 3 to 4 form part of these abbreviated accounts.

# MISCELLANEOUS CONSULTANCY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2015

### 1. ACCOUNTING POLICIES

#### **Basis of accounting**

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**

The turnover shown in the profit and loss account represents work done and invoiced during the period.

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - Straight line over 3 years

#### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

#### **Financial instruments**

# MISCELLANEOUS CONSULTANCY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2015

### 1. ACCOUNTING POLICIES *(continued)*

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 November 2014	780
Additions	398
<b>At 31 October 2015</b>	<u><u>1,178</u></u>
<b>DEPRECIATION</b>	
At 1 November 2014	260
Charge for year	393
<b>At 31 October 2015</b>	<u><u>653</u></u>
<b>NET BOOK VALUE</b>	
<b>At 31 October 2015</b>	<u><u>525</u></u>
At 31 October 2014	<u><u>520</u></u>

### 3. TRANSACTIONS WITH THE DIRECTOR

A loan account exists as between the company and the sole director, Mrs C T McLaren. As a result of transactions entered into during the year, comprising funds introduced of £6,588 and withdrawals of £5,872, the company was indebted to the director, in the sum of £486 (2014 £230 owed by the director to the company) as at the year end date.

There are no fixed terms of repayment and no interest has been charged in this respect.

### 4. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>