

COMPANY REGISTRATION NUMBER: 08753028

**Miscellaneous Consultancy Limited**  
**Filleted Unaudited Financial Statements**  
**31 October 2019**

# **Miscellaneous Consultancy Limited**

## **Financial Statements**

**Year ended 31 October 2019**

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# **Miscellaneous Consultancy Limited**

## **Chartered Accountants Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Miscellaneous Consultancy Limited**

### **Year ended 31 October 2019**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Miscellaneous Consultancy Limited for the year ended 31 October 2019, which comprise the statement of financial position 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 [www.icaew.com/en/membership/regulations-standards-and-guidance](http://www.icaew.com/en/membership/regulations-standards-and-guidance). This report is made solely to the director of Miscellaneous Consultancy Limited in accordance with the terms of our engagement letter dated 17 April 2019. Our work has been undertaken solely to prepare for your approval the financial statements of Miscellaneous Consultancy Limited and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at [www.icaew.com/compilation](http://www.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 financial statements 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 financial statements 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 financial statements.

HEBBLETHWAITES Chartered Accountants

2 Westbrook Court Sharrow Vale Road Sheffield S11 8YZ

30 July 2020

# Miscellaneous Consultancy Limited

## Statement of Financial Position

31 October 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	5	464	463
<b>Current assets</b>			
Debtors	6	2,664	7,835
Cash at bank and in hand		32,874	20,898
		-----	-----
		35,538	28,733
<b>Creditors: amounts falling due within one year</b>	7	13,752	3,805
		-----	-----
<b>Net current assets</b>		21,786	24,928
		-----	-----
<b>Total assets less current liabilities</b>		22,250	25,391
<b>Provisions</b>			
Taxation including deferred tax		88	88
		-----	-----
<b>Net assets</b>		22,162	25,303
		-----	-----
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		22,062	25,203
		-----	-----
<b>Shareholders funds</b>		22,162	25,303
		-----	-----

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 October 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 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 her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

# **Miscellaneous Consultancy Limited**

## **Statement of Financial Position** *(continued)*

**31 October 2019**

These financial statements were approved by the board of directors and authorised for issue on 30 July 2020 , and are signed on behalf of the board by:

Mrs C T McLaren

Director

Company registration number: 08753028

# Miscellaneous Consultancy Limited

## Notes to the Financial Statements

### Year ended 31 October 2019

#### 1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 19 Church Street, Dronfield, S18 1QB, Derbyshire.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Revenue recognition

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

##### Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised 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 that are expected to apply to the reversal of the timing difference.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

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

### Impairment of fixed assets

## Provisions

## Financial instruments

#### 4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2018: 2 ).

## 5. Tangible assets

	Office equipment £	Total £
<b>Cost</b>		
At 1 November 2018	1,676	<b>1,676</b>
Additions	439	<b>439</b>
	-----	-----
<b>At 31 October 2019</b>	<b>2,115</b>	<b>2,115</b>
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<b>Depreciation</b>		
At 1 November 2018	1,213	<b>1,213</b>
Charge for the year	438	<b>438</b>
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<b>At 31 October 2019</b>	<b>1,651</b>	<b>1,651</b>
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<b>Carrying amount</b>		
<b>At 31 October 2019</b>	<b>464</b>	<b>464</b>
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At 31 October 2018	463	463
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## 6. Debtors

	2019 £	2018 £
Trade debtors	<b>2,584</b>	7,129
Other debtors	<b>80</b>	706
	-----	-----
	<b>2,664</b>	7,835
	-----	-----

## 7. Creditors: amounts falling due within one year

	2019 £	2018 £
Corporation tax	<b>7,728</b>	2,094
Social security and other taxes	—	651
Other creditors	<b>6,024</b>	1,060
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	<b>13,752</b>	3,805
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