REGISTERED NUMBER: 09456383 (England and Wales)

Financial Statements

for the Year Ended 31 December 2016

for

NERUDIA CONSULTING LIMITED

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for the Year Ended 31 December 2016

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NERUDIA CONSULTING LIMITED

Company Information
for the Year Ended 31 December 2016

DIRECTORS:	C J Lord D T Newns
REGISTERED OFFICE:	Wellington House Physics Road Speke Liverpool L24 9HP
REGISTERED NUMBER:	09456383 (England and Wales)
AUDITORS:	Haworths Limited Statutory Auditor Chartered Accountants The Old Tannery Eastgate Accrington Lancashire BB5 6PW

NERUDIA CONSULTING LIMITED (REGISTERED NUMBER: 09456383)

Balance Sheet
31 December 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		30,633		1,519
			30,633		1,519
CURRENT ASSETS					
Stocks		78,427		-	
Debtors	6	349,207		220,268	
Cash at bank		78,982		6,832	
		506,616		227,100	
CREDITORS					
Amounts falling due within one year	7	457,119		154,025	
NET CURRENT ASSETS			49,497		73,075
TOTAL ASSETS LESS CURRENT LIABILITIES			80,130		74,594
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			80,030		74,494
SHAREHOLDERS' FUNDS			80,130		74,594

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 16 October 2017 and were signed on its behalf by:

C J Lord - Director

D T Newns - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Nerudia Consulting Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates and value added tax.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of nil years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery - 15% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
Additions	10,283
Disposals	(10,283)
At 31 December 2016	-
NET BOOK VALUE	
At 31 December 2016	-

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2016	1,519
Additions	37,677
At 31 December 2016	39,196
DEPRECIATION	
Charge for year	8,563
At 31 December 2016	8,563
NET BOOK VALUE	
At 31 December 2016	30,633
At 31 December 2015	1,519

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	313,458	183,543
Amounts owed by group undertakings	-	16,433
Other debtors	35,749	20,292
	349,207	220,268

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade creditors	248,829	7,605
Amounts owed to group undertakings	110,000	16,265
Other creditors	98,290	130,155
	457,119	154,025

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8. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Paul Spencer FCCA (Senior Statutory Auditor)
for and on behalf of Haworths Limited

9. ULTIMATE PARENT COMPANY

The company is a 100% subsidiary of Nerudia Limited.

Group financial statements can be obtained from Companies House.

10. FIRST YEAR ADOPTION

This is the company's first set of financial statements prepared under FRS102. The date of transition to FRS102 was 24 February 2015.

The accounting policies are unchanged and there are no changes to profits and equity as previously reported.

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.