

SP COUNSELLING SERVICE LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 JUNE 2023 TO 31 JANUARY 2024

BCD Accountants Limited
Second Floor
21 Graham Street
Birmingham
United Kingdom
B1 3JR

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FOR THE PERIOD 1 JUNE 2023 TO 31 JANUARY 2024**

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SP COUNSELLING SERVICE LTD
COMPANY INFORMATION
FOR THE PERIOD 1 JUNE 2023 TO 31 JANUARY 2024

DIRECTOR:	Mrs S T Poyner
REGISTERED OFFICE:	102 Queslett Road East Streetly Sutton Coldfield B74 2EZ
REGISTERED NUMBER:	14130836 (England and Wales)
ACCOUNTANTS:	BCD Accountants Limited Second Floor 21 Graham Street Birmingham United Kingdom B1 3JR

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
SP COUNSELLING SERVICE LTD**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of SP Counselling Service Ltd for the period ended 31 January 2024 which comprise the Abridged Income Statement, Abridged 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of SP Counselling Service Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of SP Counselling Service Ltd and state those matters that we have agreed to state to the director of SP Counselling Service Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than SP Counselling Service Ltd and its director for our work or for this report.

It is your duty to ensure that SP Counselling Service Ltd 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 SP Counselling Service Ltd. You consider that SP Counselling Service Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of SP Counselling Service Ltd. 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.

BCD Accountants Limited
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12 February 2024

ABRIDGED BALANCE SHEET
31 JANUARY 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	4	-	380
CURRENT ASSETS			
Cash at bank		-	1,880
CREDITORS			
Amounts falling due within one year		<u>(129)</u>	<u>(6,309)</u>
NET CURRENT LIABILITIES		<u>(129)</u>	<u>(4,429)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>(129)</u></u>	<u><u>(4,049)</u></u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>(229)</u>	<u>(4,149)</u>
		<u><u>(129)</u></u>	<u><u>(4,049)</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 January 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the period ended 31 January 2024 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the director and authorised for issue on 12 February 2024 and were signed by:

Mrs S T Poyner - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JUNE 2023 TO 31 JANUARY 2024

1. **STATUTORY INFORMATION**

SP Counselling Service Ltd 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. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

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

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 etc - 25% on cost

Taxation

Taxation for the period 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 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 period 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1 (2023 - 1) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JUNE 2023 TO 31 JANUARY 2024

4. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 June 2023	506
Disposals	(506)
At 31 January 2024	-
DEPRECIATION	
At 1 June 2023	126
Charge for period	85
Eliminated on disposal	(211)
At 31 January 2024	-
NET BOOK VALUE	
At 31 January 2024	-
At 31 May 2023	380

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.