

Company registration number: SC406637

David Orr Sales & Marketing Consultancy Limited

Unaudited abridged financial statements

30 September 2017



David Orr Sales & Marketing Consultancy Limited

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David Orr Sales & Marketing Consultancy Limited

Directors and other information

Directors	Mr David Orr Mrs Morven Orr
Secretary	Morven Orr
Company number	SC406637
Registered office	14 South Gargieston Drive Kilmarnock Ayrshire KA1 1TB
Business address	14 South Gargieston Drive Kilmarnock Ayrshire KA1 1TB
Accountants	R.A. Clement & Co. 1 Seaford Street Kilmarnock Ayrshire KA1 2BZ

David Orr Sales & Marketing Consultancy Limited

**Report to the board of directors on the preparation of the
unaudited statutory financial statements of David Orr Sales & Marketing Consultancy Limited
Year ended 30 September 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of David Orr Sales & Marketing Consultancy Limited for the year ended 30 September 2017 which comprise the abridged statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm 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 solely to the board of directors of David Orr Sales & Marketing Consultancy Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of David Orr Sales & Marketing Consultancy Limited and state those matters that we have agreed to state to the board of directors of David Orr Sales & Marketing Consultancy Limited as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/uk/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than David Orr Sales & Marketing Consultancy Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that David Orr Sales & Marketing 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 David Orr Sales & Marketing Consultancy Limited. You consider that David Orr Sales & Marketing 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 David Orr Sales & Marketing 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.



R.A. Clement & Co.
Chartered Certified Accountants
1 Seaford Street
Kilmarnock
Ayrshire
KA1 2BZ

11217

David Orr Sales & Marketing Consultancy Limited

**Abridged statement of financial position
30 September 2017**

	Note	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	5	300		449	
			300		449
Current assets					
Debtors		4,320		-	
Cash at bank and in hand		12,507		12,730	
		16,827		12,730	
Creditors: amounts falling due within one year		(12,030)		(7,737)	
Net current assets			4,797		4,993
Total assets less current liabilities			5,097		5,442
Net assets			5,097		5,442
Capital and reserves					
Called up share capital			5,000		5,000
Profit and loss account			97		442
Shareholders funds			5,097		5,442

For the year ending 30 September 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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'.

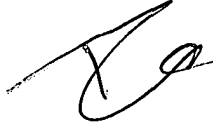
In accordance with section 444 of the Companies Act 2006, the abridged statement of comprehensive income has not been delivered.

The notes on pages 6 to 8 form part of these financial statements.

David Orr Sales & Marketing Consultancy Limited

Abridged statement of financial position (continued)
30 September 2017

These financial statements were approved by the board of directors and authorised for issue on 27 November 2017, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to be 'D Orr', written over a horizontal line.

Mr David Orr
Director

Company registration number: SC406637

The notes on pages 6 to 8 form part of these financial statements.

David Orr Sales & Marketing Consultancy Limited

Notes to the financial statements

Year ended 30 September 2017

1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 14 South Gargieston Drive, Kilmarnock, Ayrshire, KA1 1TB.

2. Statement of compliance

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

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 October 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 6.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, 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.

David Orr Sales & Marketing Consultancy Limited

Notes to the financial statements (continued)

Year ended 30 September 2017

Tangible assets

Tangible assets are initially recorded at cost, and are 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 capital and reserves, 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 capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

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:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

4. Profit before taxation

Profit before taxation is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation of tangible assets	<u>149</u>	<u>225</u>

5. Tangible assets

	£
Cost	
At 1 October 2016 and 30 September 2017	<u>1,451</u>
Depreciation	
At 1 October 2016	1,002
Charge for the year	149
At 30 September 2017	<u>1,151</u>
Carrying amount	
At 30 September 2017	<u>300</u>
At 30 September 2016	<u>449</u>

David Orr Sales & Marketing Consultancy Limited

Notes to the financial statements (continued)
Year ended 30 September 2017

6. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 October 2015.

Reconciliation of equity

No transitional adjustments were required.

Reconciliation of profit or loss for the year

No transitional adjustments were required.

Statement of consent to prepare abridged financial statements

All of the members of David Orr Sales & Marketing Consultancy Limited have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the current year ending 30 September 2017 in accordance with Section 444(2A) of the Companies Act 2006.