

# Stuart Guthrie-Brown Consultancy Limited

## UNAUDITED ABBREVIATED ACCOUNTS

for the year ended

31 March 2014

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COMPANIES HOUSE

**Stuart Guthrie-Brown Consultancy Limited****UNAUDITED ABBREVIATED BALANCE SHEET**

31 March 2014

	<i>Notes</i>	2014 £	2013 £
<b>CURRENT ASSETS</b>			
Debtors		245,633	158,320
Cash at bank and in hand		1,524,947	556,470
		<u>1,770,580</u>	<u>714,790</u>
CREDITORS amounts falling due within one year		1,652,877	548,192
<b>NET CURRENT ASSETS</b>		<u>117,703</u>	<u>166,598</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>117,703</u>	<u>166,598</u>
<b>CAPITAL AND RESERVES</b>			
Called up equity share capital	1	1	1
Profit and loss account		117,702	166,597
<b>SHAREHOLDERS' FUNDS</b>		<u>117,703</u>	<u>166,598</u>


For the year ended 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and its members have not required the company to have an audit of its financial statements for the year in question in accordance with section 476.

The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The abbreviated accounts on pages 1 to 3 were approved and signed by the director and authorised for issue on

6 June 2014

  
S. Guthrie-Brown  
Director

# Stuart Guthrie-Brown Consultancy Limited

## UNAUDITED ACCOUNTING POLICIES

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### 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

Turnover is recognised at the fair value of the consideration received or receivable for sale of goods and services in the ordinary nature of the business. Turnover is shown net of Value Added Tax, of goods and services provided to customers.

### FOREIGN CURRENCIES

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

### FINANCIAL INSTRUMENTS

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

# Stuart Guthrie-Brown Consultancy Limited

## UNAUDITED NOTES TO THE ABBREVIATED ACCOUNTS

for the year ended 31 March 2014

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### 1 SHARE CAPITAL

	2014	2013
	£	£
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>

# ACCOUNTANTS' REPORT TO THE DIRECTOR OF STUART GUTHRIE-BROWN CONSULTANCY LIMITED ON THE UNAUDITED ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

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In order to assist you to fulfil your duties under the Companies Act 2006, we prepared for your approval the abbreviated financial statements of Stuart Guthrie-Brown Consultancy Limited which comprise Balance Sheet, principal Accounting Policies and the related notes as set out on pages 1 to 3 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 <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the director of Stuart Guthrie-Brown Consultancy Limited in accordance with the terms of our engagement letter dated 23 August 2011. Our work has been undertaken solely to prepare for your approval the financial statements of Stuart Guthrie-Brown Consultancy Limited and state those matters that we have agreed to state to you in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights against Baker Tilly Tax and Accounting Limited for any purpose or in any context. Any party other than the director which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, Baker Tilly Tax and Accounting Limited will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

It is your duty to ensure that Stuart Guthrie-Brown 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 loss of Stuart Guthrie-Brown Consultancy Limited under the Companies Act 2006. You consider that Stuart Guthrie-Brown 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 Stuart Guthrie-Brown 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 or the abbreviated financial statements.

*Baker Tilly Tax and Accounting Limited*  
BAKER TILLY TAX AND ACCOUNTING LIMITED  
Chartered Accountants  
Hanover House  
18 Mount Ephraim Road  
Tunbridge Wells  
Kent TN1 1ED

*10 June 2014*