

Registration number: 08682288

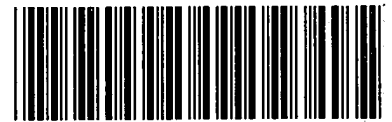
# S A Withington Consulting Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2015

McKellens Limited  
Chartered Accountants  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

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COMPANIES HOUSE

**S A Withington Consulting Limited**  
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**S A Withington Consulting Limited**  
**(Registration number: 08682288)**  
**Abbreviated Balance Sheet at 30 September 2015**

	Note	30 September 2015 £	30 September 2014 £
<b>Fixed assets</b>			
Tangible fixed assets		3,842	2,841
<b>Current assets</b>			
Debtors		4,287	4,328
Cash at bank and in hand		11,158	6,623
		15,445	10,951
Creditors: Amounts falling due within one year		(6,325)	(6,513)
Net current assets		9,120	4,438
Total assets less current liabilities		12,962	7,279
Provisions for liabilities		(768)	(568)
Net assets		12,194	6,711
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		12,094	6,611
Shareholders' funds		12,194	6,711


For the year ending 30 September 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the director on 29 May 2016

  
.....  
S A Withington  
Director

## **S A Withington Consulting Limited**

### **Notes to the Abbreviated Accounts for the Year Ended 30 September 2015**

#### **1 Accounting policies**

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

##### **Turnover**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	50% reducing balance

##### **Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

##### **Foreign currency**

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

##### **Hire purchase and leasing**

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

## S A Withington Consulting Limited

### Notes to the Abbreviated Accounts for the Year Ended 30 September 2015

..... *continued*

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

#### 2 Fixed assets

	Tangible assets £	Total £
<b>Cost</b>		
At 1 October 2014	4,739	4,739
Additions	3,830	3,830
Disposals	(1,000)	(1,000)
At 30 September 2015	<u>7,569</u>	<u>7,569</u>
<b>Depreciation</b>		
At 1 October 2014	1,898	1,898
Charge for the year	2,246	2,246
Eliminated on disposals	(417)	(417)
At 30 September 2015	<u>3,727</u>	<u>3,727</u>
<b>Net book value</b>		
At 30 September 2015	<u>3,842</u>	<u>3,842</u>
At 30 September 2014	<u>2,841</u>	<u>2,841</u>

#### 3 Share capital

##### Allotted, called up and fully paid shares

	30 September 2015		30 September 2014	
	No.	£	No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>