

**REGISTERED NUMBER: 08753144 (England and Wales)**

UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2019  
FOR  
SCALES CONSULTANCY LIMITED

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FOR THE YEAR ENDED 31ST OCTOBER 2019

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SCALES CONSULTANCY LIMITED  
COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST OCTOBER 2019

|                           |  |
|---------------------------|--|
| <b>DIRECTOR:</b>          | S M Carver   |
| <b>REGISTERED OFFICE:</b> | 25 Grosvenor Road<br>Wrexham<br>LL11 1BT   |
| <b>REGISTERED NUMBER:</b> | 08753144 (England and Wales)   |
| <b>ACCOUNTANTS:</b>       | M. D. Coxey and Co. Limited<br>Chartered Accountants<br>25 Grosvenor Road<br>Wrexham<br>LL11 1BT |
| <b>BANKERS:</b>           | Lloyds Bank plc<br>Chester Road<br>Shotton<br>CH5 1BY  |

**BALANCE SHEET**  
**31ST OCTOBER 2019**

|  | Notes | 31.10.19<br>£ | £             | 31.10.18<br>£ | £             |
|--|-------|---------------|---------------|---------------|---------------|
| <b>FIXED ASSETS</b>                          |       |               |               |               |               |
| Tangible assets                              | 4     |               | 331           |               | 251           |
| <b>CURRENT ASSETS</b>                        |       |               |               |               |               |
| Stocks                                       | 5     | 10,691        |               | 13,139        |               |
| Debtors                                      | 6     | 4,084         |               | 35,525        |               |
| Cash at bank                                 |       | <u>72,234</u> |               | <u>57,441</u> |               |
|  |       | 87,009        |               | 106,105       |               |
| <b>CREDITORS</b>                             |       |               |               |               |               |
| Amounts falling due within one year          | 7     | <u>34,537</u> |               | <u>30,663</u> |               |
| <b>NET CURRENT ASSETS</b>                    |       |               | <u>52,472</u> |               | <u>75,442</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | 52,803        |               | 75,693        |
| <b>PROVISIONS FOR LIABILITIES</b>            | 8     |               | <u>63</u>     |               | <u>48</u>     |
| <b>NET ASSETS</b>                            |       |               | <u>52,740</u> |               | <u>75,645</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |               |               |               |               |
| Called up share capital                      | 9     |               | 100           |               | 100           |
| Retained earnings                            |       |               | <u>52,640</u> |               | <u>75,545</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |               | <u>52,740</u> |               | <u>75,645</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st October 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 2019 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 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.
- (b)

BALANCE SHEET - continued  
31ST OCTOBER 2019

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

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

The financial statements were approved by the director on 18th December 2019 and were signed by:

S M Carver - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2019**

**1. STATUTORY INFORMATION**

Scales Consultancy 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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 represents gross invoiced sales of services, including VAT, except in respect of service contracts where turnover is recognised when the company obtains the rights to consideration.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 20% on cost |
| Computer equipment    | - 33% on cost |

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**Taxation**

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

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 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2018 - 1).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2019

4. **TANGIBLE FIXED ASSETS**

|                       | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£  |
|-----------------------|-----------------------------|----------------------------------|----------------------------|--------------|
| <b>COST</b>           |                             |                                  |                            |              |
| At 1st November 2018  | 473                         | 801                              | 598                        | 1,872        |
| Additions             | 269                         | -                                | -                          | 269          |
| At 31st October 2019  | <u>742</u>                  | <u>801</u>                       | <u>598</u>                 | <u>2,141</u> |
| <b>DEPRECIATION</b>   |                             |                                  |                            |              |
| At 1st November 2018  | 446                         | 577                              | 598                        | 1,621        |
| Charge for year       | 69                          | 120                              | -                          | 189          |
| At 31st October 2019  | <u>515</u>                  | <u>697</u>                       | <u>598</u>                 | <u>1,810</u> |
| <b>NET BOOK VALUE</b> |                             |                                  |                            |              |
| At 31st October 2019  | <u>227</u>                  | <u>104</u>                       | <u>-</u>                   | <u>331</u>   |
| At 31st October 2018  | <u>27</u>                   | <u>224</u>                       | <u>-</u>                   | <u>251</u>   |

5. **STOCKS**

|                  |               |               |
|------------------|---------------|---------------|
|                  | 31.10.19<br>£ | 31.10.18<br>£ |
| Work-in-progress | <u>10,691</u> | <u>13,139</u> |

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               |               |               |
|---------------|---------------|---------------|
|               | 31.10.19<br>£ | 31.10.18<br>£ |
| Trade debtors | 3,899         | 35,354        |
| Prepayments   | 185           | 171           |
|               | <u>4,084</u>  | <u>35,525</u> |

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 |               |               |
|---------------------------------|---------------|---------------|
|                                 | 31.10.19<br>£ | 31.10.18<br>£ |
| Tax                             | 2,587         | 5,486         |
| Social security and other taxes | -             | 397           |
| VAT                             | 491           | 4,304         |
| Directors' current accounts     | 29,738        | 16,275        |
| Accrued expenses                | 1,721         | 4,201         |
|                                 | <u>34,537</u> | <u>30,663</u> |

8. **PROVISIONS FOR LIABILITIES**

|              |               |               |
|--------------|---------------|---------------|
|              | 31.10.19<br>£ | 31.10.18<br>£ |
| Deferred tax | <u>63</u>     | <u>48</u>     |

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2019

8. PROVISIONS FOR LIABILITIES - continued

|  |                  |
|--|------------------|
|  | Deferred<br>tax  |
| Balance at 1st November 2018                           | £<br>48          |
| Movements in the year due to:<br>changes in allowances | <u>15</u>        |
| Balance at 31st October 2019                           | <u><u>63</u></u> |

9. CALLED UP SHARE CAPITAL

|                                  |          |                   |            |            |
|----------------------------------|----------|-------------------|------------|------------|
| Allotted, issued and fully paid: |          |                   |            |            |
| Number:                          | Class:   | Nominal<br>value: | 31.10.19   | 31.10.18   |
|                                  |          |                   | £          | £          |
| 100                              | Ordinary | £1                | <u>100</u> | <u>100</u> |

10. CAPITAL COMMITMENTS

|  |          |          |
|--|----------|----------|
|  | 31.10.19 | 31.10.18 |
|  | £        | £        |
| Contracted but not provided for in the<br>financial statements | <u>-</u> | <u>-</u> |

11. ULTIMATE CONTROLLING PARTY

The controlling party is S M Carver.

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.