

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

UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2018  
FOR  
SCALES CONSULTANCY LIMITED

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FOR THE YEAR ENDED 31ST OCTOBER 2018

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SCALES CONSULTANCY LIMITED  
COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST OCTOBER 2018

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

**BALANCE SHEET**  
**31ST OCTOBER 2018**

	Notes	31.10.18 £	£	31.10.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		251		465
<b>CURRENT ASSETS</b>					
Stocks	5	13,139		20,324	
Debtors	6	35,525		11,863	
Cash at bank		<u>57,441</u>		<u>78,850</u>	
		106,105		111,037	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>30,663</u>		<u>26,983</u>	
<b>NET CURRENT ASSETS</b>			<u>75,442</u>		<u>84,054</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			75,693		84,519
<b>PROVISIONS FOR LIABILITIES</b>			<u>48</u>		<u>93</u>
<b>NET ASSETS</b>			<u>75,645</u>		<u>84,426</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>75,545</u>		<u>84,326</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>75,645</u>		<u>84,426</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st October 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 2018 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 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 9th January 2019 and were signed by:

S M Carver - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2018

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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 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 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 (2017 - 1).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2018

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st November 2017 and 31st October 2018	<u>473</u>	<u>801</u>	<u>598</u>	<u>1,872</u>
<b>DEPRECIATION</b>				
At 1st November 2017	352	457	598	1,407
Charge for year	<u>94</u>	<u>120</u>	<u>-</u>	<u>214</u>
At 31st October 2018	<u>446</u>	<u>577</u>	<u>598</u>	<u>1,621</u>
<b>NET BOOK VALUE</b>				
At 31st October 2018	<u>27</u>	<u>224</u>	<u>-</u>	<u>251</u>
At 31st October 2017	<u>121</u>	<u>344</u>	<u>-</u>	<u>465</u>

5. **STOCKS**

	31.10.18 £	31.10.17 £
Work-in-progress	<u>13,139</u>	<u>20,324</u>

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

	31.10.18 £	31.10.17 £
Trade debtors	35,354	11,693
Prepayments	<u>171</u>	<u>170</u>
	<u>35,525</u>	<u>11,863</u>

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

	31.10.18 £	31.10.17 £
Trade creditors	-	156
Tax	5,486	2,354
Social security and other taxes	397	397
VAT	4,304	2,608
Directors' current accounts	16,275	16,815
Accrued expenses	<u>4,201</u>	<u>4,653</u>
	<u>30,663</u>	<u>26,983</u>

8. **CAPITAL COMMITMENTS**

	31.10.18 £	31.10.17 £
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

9. **RELATED PARTY DISCLOSURES**

During the year, total dividends of £32,000 were paid to the director .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2018

10. **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.