

UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2022  
FOR  
SCALES CONSULTANCY LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

SCALES CONSULTANCY LIMITED  
COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST OCTOBER 2022

<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 2022

	Notes	31.10.22 £	£	31.10.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		970		744
<b>CURRENT ASSETS</b>					
Stocks	5	-		845	
Debtors	6	28,858		6,244	
Cash at bank		<u>138,528</u>		<u>83,292</u>	
		167,386		90,381	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>81,802</u>		<u>56,799</u>	
<b>NET CURRENT ASSETS</b>			<u>85,584</u>		<u>33,582</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			86,554		34,326
<b>PROVISIONS FOR LIABILITIES</b>	8		<u>184</u>		<u>141</u>
<b>NET ASSETS</b>			<u>86,370</u>		<u>34,185</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Retained earnings			<u>86,270</u>		<u>34,085</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>86,370</u>		<u>34,185</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 2022 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
- (b) 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.

BALANCE SHEET - continued  
31ST OCTOBER 2022

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 and authorised for issue on 23rd November 2022 and were signed by:

S M Carver - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2022

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 NIL (2021 - 1 ).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2022

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st November 2021	911	801	846	2,558
Additions	-	-	850	850
At 31st October 2022	<u>911</u>	<u>801</u>	<u>1,696</u>	<u>3,408</u>
<b>DEPRECIATION</b>				
At 1st November 2021	637	801	376	1,814
Charge for year	88	-	536	624
At 31st October 2022	<u>725</u>	<u>801</u>	<u>912</u>	<u>2,438</u>
<b>NET BOOK VALUE</b>				
At 31st October 2022	<u>186</u>	<u>-</u>	<u>784</u>	<u>970</u>
At 31st October 2021	<u>274</u>	<u>-</u>	<u>470</u>	<u>744</u>

5. STOCKS

	31.10.22	31.10.21
	£	£
Work-in-progress	<u>-</u>	<u>845</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.22	31.10.21
	£	£
Trade debtors	28,762	6,148
Prepayments	96	96
	<u>28,858</u>	<u>6,244</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.22	31.10.21
	£	£
Tax	20,814	5,832
VAT	8,340	1,916
Directors' current accounts	51,298	47,701
Accrued expenses	<u>1,350</u>	<u>1,350</u>
	<u>81,802</u>	<u>56,799</u>

8. PROVISIONS FOR LIABILITIES

	31.10.22	31.10.21
	£	£
Deferred tax	<u>184</u>	<u>141</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2022

8. **PROVISIONS FOR LIABILITIES - continued**

	Deferred tax
	£
Balance at 1st November 2021	141
Movements in the year due to:	
changes in allowances	43
Balance at 31st October 2022	<u>184</u>

9. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.10.22	31.10.21
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

10. **CAPITAL COMMITMENTS**

	31.10.22	31.10.21
	£	£
Contracted but not provided for in the 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.