

**REGISTERED NUMBER: SC490991 (Scotland)**

**Unaudited Financial Statements**  
**for the Period 1 December 2016 to 30 April 2018**  
**for**  
**Sharpies Consulting Limited**

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**for the Period 1 December 2016 to 30 April 2018**

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**Sharpies Consulting Limited**  
**Company Information**  
**for the Period 1 December 2016 to 30 April 2018**

**DIRECTORS:**

Mrs T A Sharp  
S A Sharp

**REGISTERED OFFICE:**

9 Burnhead Road  
Larbert  
Stirlingshire  
FK5 4AY

**REGISTERED NUMBER:**

SC490991 (Scotland)

**ACCOUNTANTS:**

Lamont Blair Chartered Accountants  
1A Berwick Drive  
Rutherglen  
South Lanarkshire  
G73 3JP

**Sharpies Consulting Limited (Registered number: SC490991)**

**Abridged Balance Sheet**  
**30 April 2018**

	Notes	2018 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		-		171
<b>CURRENT ASSETS</b>					
Debtors		-		373	
Cash at bank		<u>12,869</u>		<u>18,108</u>	
		12,869		18,481	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>1,371</u>		<u>3,409</u>	
<b>NET CURRENT ASSETS</b>			<u>11,498</u>		<u>15,072</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			11,498		15,243
<b>PROVISIONS FOR LIABILITIES</b>			-		34
<b>NET ASSETS</b>			<u>11,498</u>		<u>15,209</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		10		10
Retained earnings			<u>11,488</u>		<u>15,199</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>11,498</u>		<u>15,209</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

The notes form part of these financial statements

**Sharpies Consulting Limited (Registered number: SC490991)**

**Abridged Balance Sheet - continued**  
**30 April 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.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the period ended 30 April 2018 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the Board of Directors on 23 June 2018 and were signed on its behalf by:

Mrs T A Sharp - Director

**Notes to the Financial Statements**  
**for the Period 1 December 2016 to 30 April 2018**

**1. STATUTORY INFORMATION**

Sharpies Consulting Limited is a private company, limited by shares, registered in Scotland. 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.

The company has transitioned to FRS 102 from previously extant United Kingdom Generally Accepted Accounting Practice as at 1st December 2016. The reported financial position and financial performance for the previous year are not affected by the transition to FRS 102.

**Significant judgements and estimates**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual results ultimately may differ from those estimates.

**Turnover**

Turnover represents gross invoiced sale of services.

**Tangible fixed assets**

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

Computer equipment - 33% on cost

**Taxation**

Taxation for the period 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 period 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.

**Debtors**

Short term debtors are measured at transaction price, less any impairment.

**Notes to the Financial Statements - continued**  
**for the Period 1 December 2016 to 30 April 2018**

2. **ACCOUNTING POLICIES - continued**

**Cash and cash equivalents**

Cash is represented by cash and deposits with financial institutions repayable without penalty on notice of not more than twenty four hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1 .

4. **TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 December 2016	513
Disposals	(513)
At 30 April 2018	-
<b>DEPRECIATION</b>	
At 1 December 2016	342
Eliminated on disposal	(342)
At 30 April 2018	-
<b>NET BOOK VALUE</b>	
At 30 April 2018	-
At 30 November 2016	171

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2018 £	2016 £
Number:	Class:			
10	Ordinary	£1	10	10

6. **ULTIMATE CONTROLLING PARTY**

The controlling party is Mrs T A Sharp.

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.