

SPM CONSULTING & MANAGEMENT LIMITED
FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2018 TO 30 SEPTEMBER 2018

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2018 TO 30 SEPTEMBER 2018**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3 to 4

SPM CONSULTING & MANAGEMENT LIMITED

COMPANY INFORMATION FOR THE PERIOD 1 APRIL 2018 TO 30 SEPTEMBER 2018

DIRECTOR:

S P Munro

REGISTERED OFFICE:

22-24 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ

REGISTERED NUMBER:

07768708 (England and Wales)

ACCOUNTANTS:

Phipps Henson McAllister
Chartered Accountants
22-24 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ

SPM CONSULTING & MANAGEMENT LIMITED (REGISTERED NUMBER: 07768708)

**BALANCE SHEET
30 SEPTEMBER 2018**

	Notes	2018 £	£	2018 £	£
FIXED ASSETS					
Tangible assets	4		596		-
CURRENT ASSETS					
Debtors	5	23,400		-	
Cash at bank		<u>7,772</u>		<u>-</u>	
		31,172		-	
CREDITORS					
Amounts falling due within one year	6	<u>28,478</u>		<u>2,819</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>2,694</u>		<u>(2,819)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>3,290</u>		<u>(2,819)</u>
CAPITAL AND RESERVES					
Called up share capital	7		1		1
Retained earnings			<u>3,289</u>		<u>(2,820)</u>
SHAREHOLDERS' FUNDS			<u>3,290</u>		<u>(2,819)</u>

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

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

The director acknowledges his 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)

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 Comprehensive Income has not been delivered.

The financial statements were approved by the director on 15 July 2019 and were signed by:

S P Munro - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2018 TO 30 SEPTEMBER 2018**

1. STATUTORY INFORMATION

SPM Consulting & Management 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

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 and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

3. EMPLOYEES AND DIRECTORS

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

SPM CONSULTING & MANAGEMENT LIMITED (REGISTERED NUMBER: 07768708)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2018 TO 30 SEPTEMBER 2018**

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2018	1,506
Additions	<u>795</u>
At 30 September 2018	<u>2,301</u>
DEPRECIATION	
At 1 April 2018	1,506
Charge for period	<u>199</u>
At 30 September 2018	<u>1,705</u>
NET BOOK VALUE	
At 30 September 2018	<u>596</u>
At 31 March 2018	<u>-</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2018 £
Trade debtors	<u>23,400</u>	<u>-</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2018 £
Bank loans and overdrafts	-	11
Taxation and social security	16,779	-
Other creditors	<u>11,699</u>	<u>2,808</u>
	<u>28,478</u>	<u>2,819</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2018	2018
Number:	Class:	Nominal value:	£	£
1	Ordinary	1	<u>1</u>	<u>1</u>

8. ULTIMATE CONTROLLING PARTY

The controlling party is S P Munro.

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.