

REGISTERED NUMBER: SC273821 (Scotland)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017
FOR
N.T.M. CONSULTANCY LTD.**

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for the Year Ended 30 September 2017**

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N.T.M. CONSULTANCY LTD.

COMPANY INFORMATION
for the Year Ended 30 September 2017

DIRECTOR: N T McLeod

SECRETARY: E McLeod

REGISTERED OFFICE: 3 Paddock Court
Kelso
Borders
TD5 7UB

REGISTERED NUMBER: SC273821 (Scotland)

ACCOUNTANTS: Acumen Accountants and Advisors Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

STATEMENT OF FINANCIAL POSITION

30 September 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		-		347
CURRENT ASSETS					
Debtors	5	1,745		5,000	
Cash at bank		<u>334,717</u>		<u>359,994</u>	
		336,462		364,994	
CREDITORS					
Amounts falling due within one year	6	<u>6,106</u>		<u>7,947</u>	
NET CURRENT ASSETS			<u>330,356</u>		<u>357,047</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			330,356		357,394
PROVISIONS FOR LIABILITIES	7		-		69
NET ASSETS			<u>330,356</u>		<u>357,325</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings	9		<u>330,256</u>		<u>357,225</u>
SHAREHOLDERS' FUNDS			<u>330,356</u>		<u>357,325</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 29 June 2018 and were signed by:

N T McLeod - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2017**

1. STATUTORY INFORMATION

N.T.M. Consultancy Ltd. 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.

No material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the director.

The transition to FRS 102 has resulted in a small number of changes in accounting policies to those used previously, this has not impacted on opening equity or profit for the comparative period.

First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A

These financial statements for the year ended 30 September 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 1 October 2015.

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

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period. The effect of any change is accounted for prospectively.

Deferred tax

Deferred tax is recognised in respect of all timing differences at the reporting date. Timing differences are differences between taxable profits and total comprehensive income, arising from the inclusion of income and expenses in tax assessments in period different from those in which they are recognised in the accounts.

Deferred tax relating to a non-depreciable asset that is measured using the revaluation model are measured using tax rates and allowances that apply to the sale of the asset.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2016 - 1) .

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2017

4. TANGIBLE FIXED ASSETS

	Computer equipment
	£
COST	
At 1 October 2016	1,458
Disposals	(1,303)
At 30 September 2017	<u>155</u>
DEPRECIATION	
At 1 October 2016	1,111
Charge for year	328
Eliminated on disposal	(1,284)
At 30 September 2017	<u>155</u>
NET BOOK VALUE	
At 30 September 2017	<u>-</u>
At 30 September 2016	<u>347</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Other debtors	<u>1,745</u>	<u>5,000</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Other creditors	<u>6,106</u>	<u>7,947</u>

7. PROVISIONS FOR LIABILITIES

	2017	2016
	£	£
Deferred tax	<u>-</u>	<u>69</u>

	Deferred tax
	£
Balance at 1 October 2016	69
Movement in deferred tax	(69)
Balance at 30 September 2017	<u>-</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2017	2016
			£	£
100	Ordinary Shares	£1	<u>100</u>	<u>100</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2017

9. **RESERVES**

	Retained earnings £
At 1 October 2016	357,225
Deficit for the year	(22,596)
Dividends	<u>(4,373)</u>
At 30 September 2017	<u>330,256</u>

10. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is N T McLeod.

11. **FIRST YEAR ADOPTION**

The Company has transitioned to FRS 102 from previously being prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective from January 2015) as at 1 October 2015.

Reconciliation of equity

No transitional adjustments were required.

Reconciliation of profit or loss for the year

No transitional adjustments were required.

N.T.M. CONSULTANCY LTD.

**REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF
N.T.M. CONSULTANCY LTD.**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

As described on the Statement of Financial Position you are responsible for the preparation of the financial statements for the year ended 30 September 2017 set out on pages one to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Acumen Accountants and Advisors Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

29 June 2018

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.