REGISTERED NUMBER: SC404237 (Scotland)

Unaudited Financial Statements for the Year Ended 31 July 2017

for

Full Circle Development Consultancy Ltd

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for the Year Ended 31 July 2017

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Company Information
for the Year Ended 31 July 2017

DIRECTOR:	Ms G Brown
REGISTERED OFFICE:	17-21 East Mayfield Edinburgh EH9 1SE
REGISTERED NUMBER:	SC404237 (Scotland)
ACCOUNTANTS:	Helen Lowe Ltd 17-21 East Mayfield Edinburgh EH9 1SE

Balance Sheet
31 July 2017

	Notes	31.7.17 £	£	31.7.16 £	£
FIXED ASSETS					
Intangible assets	4		**16,000**		20,000
Tangible assets	5		**422**		1,513
			16,422		21,513
CURRENT ASSETS					
Debtors	6	**27,456**		38,743	
Cash at bank		**75,519**		77,192	
		102,975		115,935	
CREDITORS					
Amounts falling due within one year	7	**36,251**		32,791	
NET CURRENT ASSETS			**66,724**		83,144
TOTAL ASSETS LESS CURRENT LIABILITIES			**83,146**		104,657
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**83,046**		104,557
SHAREHOLDERS' FUNDS			**83,146**		104,657

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2017 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.

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 Income Statement has not been delivered.

The financial statements were approved by the director on 13 November 2017 and were signed by:

Ms G Brown - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Full Circle Development 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.

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

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of ten years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 August 2016 and 31 July 2017	**40,000**
AMORTISATION	
At 1 August 2016	**20,000**
Charge for year	**4,000**
At 31 July 2017	**24,000**
NET BOOK VALUE	
At 31 July 2017	**16,000**
At 31 July 2016	20,000

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5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 August 2016 and 31 July 2017	**9,349**
DEPRECIATION	
At 1 August 2016	**7,836**
Charge for year	**1,091**
At 31 July 2017	**8,927**
NET BOOK VALUE	
At 31 July 2017	**422**
At 31 July 2016	1,513

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.17	31.7.16
	£	£
Trade debtors	**24,912**	36,199
Other debtors	**2,544**	2,544
	27,456	38,743

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.17	31.7.16
	£	£
Trade creditors	**1,100**	1,326
Taxation and social security	**34,410**	31,465
Other creditors	**741**	-
	36,251	32,791

8. RELATED PARTY DISCLOSURES

During the year, total dividends of £79,600 were paid to the director .

At the end of the year loans outstanding from the directors totalled £741 (2016: £nil). These loans are repayable on demand.

9. FIRST YEAR ADOPTION

There have been no changes to the accounting policies as a result of the transition to FRS 102 section 1A.

The financial position and performance for the current and previous year has not been affected by the transition from Financial Reporting Standard for Smaller Entities (effective January 2015) to FRS 102 section 1A.

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.