REGISTERED NUMBER: SC415917 (Scotland)

Unaudited Financial Statements

for the Year Ended 30 April 2017

for

Tippled Consultants Ltd

Contents of the Financial Statements
for the Year Ended 30 April 2017

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3
Chartered Accountants' Report	6

Tippled Consultants Ltd

Company Information
for the Year Ended 30 April 2017

DIRECTOR:	Mr D Tipple
REGISTERED OFFICE:	Unit 4B, Gateway Business Park Beancross Road Grangemouth FK3 8WX
REGISTERED NUMBER:	SC415917 (Scotland)
ACCOUNTANTS:	Yates & Co Chartered Accountants Registered Auditor Unit 4B Gateway Bus Park Grangemouth Central FK3 8WX

Balance Sheet
30 April 2017

	Notes	30.4.17 £	£	30.4.16 £	£
FIXED ASSETS					
Tangible assets	4		2,582		4,046
CURRENT ASSETS					
Stocks		1,500		10,000	
Debtors	5	14,357		9,000	
Cash at bank		37,772		19,514	
		53,629		38,514	
CREDITORS					
Amounts falling due within one year	6	20,175		25,601	
NET CURRENT ASSETS			33,454		12,913
TOTAL ASSETS LESS CURRENT LIABILITIES			36,036		16,959
PROVISIONS FOR LIABILITIES			516		-
NET ASSETS			35,520		16,959
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			35,518		16,957
SHAREHOLDERS' FUNDS			35,520		16,959

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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

(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 31 August 2017 and were signed by:

Mr D Tipple - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Tippled Consultants 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.

Transition to FRS 102
The entity has transitioned from previous UK GAAP to FRS 102 as at 1 May 2016. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 6.

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.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks
Stocks and work in progress are valued at the lower of cost and net realisable value except where the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the balance sheet date.

Financial instruments
Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Taxation
Taxation for the year 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 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.

continued...

2. **ACCOUNTING POLICIES - continued**

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 1 .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 May 2016	2,930	4,883	7,813
Additions	-	184	184
At 30 April 2017	2,930	5,067	7,997
DEPRECIATION			
At 1 May 2016	733	3,034	3,767
Charge for year	549	1,099	1,648
At 30 April 2017	1,282	4,133	5,415
NET BOOK VALUE			
At 30 April 2017	1,648	934	2,582
At 30 April 2016	2,197	1,849	4,046

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.17 £	30.4.16 £
Other debtors	14,357	9,000

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.17 £	30.4.16 £
Taxation and social security	18,816	24,249
Other creditors	1,359	1,352
	20,175	25,601

continued...

7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 April 2017 and 30 April 2016:

	30.4.17	30.4.16
	£	£
Mr D Tipple		
Balance outstanding at start of year	-	-
Amounts advanced	13,712	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	13,712	-

Creditors include the following amount which is owed to the director of the company during the year:

	30.4.17	30.4.16
	£	£
Mr D Tipple	-	14
	-	14

The maximum balance outstanding during the year amounted to £14.

The director's loan account is repayable on demand.

8. ULTIMATE CONTROLLING PARTY

Mr D Tipple, the sole director, controls the company by virtue of a controlling interest of 100% of the issued ordinary share capital of the company.

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Tippled Consultants Ltd

The following reproduces the text of the report prepared for the director and members 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 Balance Sheet. 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.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Tippled Consultants Ltd for the year ended 30 April 2017 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/accountspreparationguidance.

This report is made solely to the director of Tippled Consultants Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Tippled Consultants Ltd and state those matters that we have agreed to state to the director of Tippled Consultants Ltd in this report in accordance with the requirements of ICAS as detailed at http://www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Tippled Consultants Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Tippled Consultants Ltd. You consider that Tippled Consultants Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Tippled Consultants Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Yates & Co
Chartered Accountants
Registered Auditor
Unit 4B Gateway Bus Park
Grangemouth
Central
FK3 8WX

31 August 2017

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.