Registration number: SC453571

Sandra Wilson Consulting Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2016

Sandra Wilson Consulting Limited
Contents

Abbreviated Balance Sheet	1
Notes to the Abbreviated Accounts	2 to 3

Sandra Wilson Consulting Limited
(Registration number: SC453571)
Abbreviated Balance Sheet at 30 June 2016

	Note	2016 £	2015 £
Fixed assets			
Intangible fixed assets		60,000	90,000
Tangible fixed assets		43	324
		60,043	90,324
Current assets			
Debtors		5,556	19,795
Cash at bank and in hand		17,636	6,851
		23,192	26,646
Creditors: Amounts falling due within one year		(57,927)	(85,117)
Net current liabilities		(34,735)	(58,471)
Total assets less current liabilities		25,308	31,853
Provisions for liabilities		(9)	(65)
Net assets		25,299	31,788
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		25,199	31,688
Shareholders' funds		25,299	31,788

For the year ending 30 June 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 16 March 2017 and signed on its behalf by:

.....
Mrs A C Stewart
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	20% on cost

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33.33% on cost

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 July 2015	150,000	843	150,843
At 30 June 2016	150,000	843	150,843
Depreciation			
At 1 July 2015	60,000	519	60,519
Charge for the year	30,000	281	30,281
At 30 June 2016	90,000	800	90,800
Net book value			
At 30 June 2016	60,000	43	60,043
At 30 June 2015	90,000	324	90,324

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

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.