

**REGISTERED NUMBER: 05109114 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2019  
FOR  
CARLYLE SCOTT LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2019**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**CARLYLE SCOTT LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30TH APRIL 2019**

**DIRECTOR:** J A Carlyle

**REGISTERED OFFICE:** 83 Cambridge Street  
London  
SW1V 4PS

**REGISTERED NUMBER:** 05109114 (England and Wales)

**ACCOUNTANTS:** George Hay & Company  
Chartered Accountants  
83 Cambridge Street  
London  
SW1V 4PS

**BALANCE SHEET  
30TH APRIL 2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	4	563	-
<b>CURRENT ASSETS</b>			
Debtors	5	13,382	16,870
Cash at bank		<u>12,562</u>	<u>17,302</u>
		25,944	34,172
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(22,902)</u>	<u>(24,925)</u>
<b>NET CURRENT ASSETS</b>		<u>3,042</u>	<u>9,247</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,605</u>	<u>9,247</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		10	10
Retained earnings		<u>3,595</u>	<u>9,237</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>3,605</u>	<u>9,247</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2019 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 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
- (b) 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 applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 27th January 2020 and were signed by:

J A Carlyle - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2019

1. **STATUTORY INFORMATION**

Carlyle Scott 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.

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.

Computer equipment - 33% on cost

**Financial instruments**

The company only enters into basic financial transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit and loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

3. **EMPLOYEES AND DIRECTORS**

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH APRIL 2019**

**4. TANGIBLE FIXED ASSETS**

	<b>Computer equipment £</b>
<b>COST</b>	
At 1st May 2018	2,080
Additions	<u>840</u>
At 30th April 2019	<u>2,920</u>
<b>DEPRECIATION</b>	
At 1st May 2018	2,080
Charge for year	<u>277</u>
At 30th April 2019	<u>2,357</u>
<b>NET BOOK VALUE</b>	
At 30th April 2019	<u>563</u>
At 30th April 2018	<u>-</u>

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

	<b>2019 £</b>	<b>2018 £</b>
Trade debtors	2,160	2,400
Director's current account	<u>11,222</u>	<u>14,470</u>
	<u>13,382</u>	<u>16,870</u>

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

	<b>2019 £</b>	<b>2018 £</b>
Trade creditors	155	4,075
Tax	14,090	13,190
VAT	3,752	3,774
Other creditors	1,192	354
Accrued expenses	<u>3,713</u>	<u>3,532</u>
	<u>22,902</u>	<u>24,925</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH APRIL 2019**

**7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30th April 2019 and 30th April 2018:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>J A Carlyle</b>		
Balance outstanding at start of year	14,470	4,565
Amounts advanced	12,802	15,798
Amounts repaid	(16,050)	(5,893)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>11,222</u>	<u>14,470</u>

The director repaid the outstanding balance on 27 January 2020.

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.