

Registered number
05531431

10-100 Consultancy Ltd

Filleled Accounts

31 March 2023

10-100 Consultancy Ltd**Registered number:** 05531431**Balance Sheet****as at 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	110,209	55,397
Current assets			
Debtors	4	204,052	258,510
Cash at bank and in hand		1,197,452	813,563
		<u>1,401,504</u>	<u>1,072,073</u>
Creditors: amounts falling due within one year	5	(347,549)	(413,048)
Net current assets		<u>1,053,955</u>	<u>659,025</u>
Net assets		<u>1,164,164</u>	<u>714,422</u>
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		1,163,164	713,422
Shareholders' funds		<u>1,164,164</u>	<u>714,422</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Suzanne Delaney

Director

Approved by the board on 7 May 2023

10-100 Consultancy Ltd
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor Vehicles	over 5 years
Plant and machinery	over 3 years
Fixtures, fittings, tools and equipment	over 3 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company	15	14

3 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2022	139,574	54,490	194,064
Additions	4,307	127,180	131,487
Disposals	-	(54,490)	(54,490)
At 31 March 2023	143,881	127,180	271,061
Depreciation			
At 1 April 2022	116,871	21,796	138,667
Charge for the year	18,545	25,436	43,981
On disposals	-	(21,796)	(21,796)
At 31 March 2023	135,416	25,436	160,852
Net book value			
At 31 March 2023	8,465	101,744	110,209
At 31 March 2022	22,703	32,694	55,397

4 Debtors	2023	2022
	£	£
Trade debtors	196,527	250,235
Other debtors	7,525	8,275
	204,052	258,510

5 Creditors: amounts falling due within one year	2023	2022
	£	£

Trade creditors	80,847	177,913
Taxation and social security costs	204,086	89,640
Other creditors	62,616	145,495
	<u>347,549</u>	<u>413,048</u>

6 Controlling party

During the year the company was wholly under the control of the directors.

7 Other information

10-100 Consultancy Ltd is a private company limited by shares and incorporated in England.

Its registered office is:

33 Shenley Pavillion

Chalkdell Drive

Milton Keynes

MK5 6LB

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.