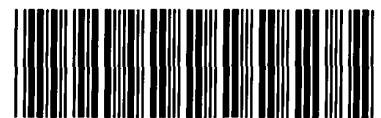


Di Smith Consulting Ltd
Unaudited financial statements

5 April 2017

Company registration number: 7341267

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Di Smith Consulting Ltd

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Di Smith Consulting Ltd

Directors and other information

Director	D. J. Smith
Company number	7341267
Registered office	1 Victoria Court Bank Square Morley Leeds LS27 9SE
Accountants	Novis & Co. 1 Victoria Court Bank Sqaure Morley Leeds LS27 9SE
Bankers	HSBC Bank Plc 79 Western Road Brighton East Sussex BN1 2JA

Di Smith Consulting Ltd

**Chartered accountants report to the director on the preparation of the
unaudited statutory financial statements of Di Smith Consulting Ltd
Year ended 5 April 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Di Smith Consulting Ltd for the year ended 5 April 2017 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the director of Di Smith Consulting Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Di Smith Consulting Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Di Smith Consulting Ltd and its director as a body for our work or for this report.

It is your duty to ensure that Di Smith Consulting 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 loss of Di Smith Consulting Ltd. You consider that Di Smith Consulting 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 Di Smith Consulting 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.



Novis & Co.
Chartered Accountants

1 Victoria Court
Bank Square
Morley
Leeds
LS27 9SE

11 December 2017

Di Smith Consulting Ltd

**Statement of financial position
5 April 2017**

	Note	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	5	691		11	
			691		11
Current assets					
Debtors	6	13,007		22,768	
Cash at bank and in hand		147,982		205,637	
		160,989		228,405	
Creditors: amounts falling due within one year	7	(6,036)		(28,756)	
Net current assets			154,953		199,649
Net assets			155,644		199,660
Capital and reserves					
Called up share capital	8	100		100	
Profit and loss account		155,544		199,560	
Shareholders funds			155,644		199,660

For the year ending 5 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the income statement has not been delivered.

The notes on pages 6 to 8 form part of these financial statements.

Di Smith Consulting Ltd

Statement of financial position (continued)
5 April 2017

These financial statements were approved by the board of directors and authorised for issue on 8 December 2017, and are signed on behalf of the board by:



D. J. Smith
Director

Company registration number: 7341267

The notes on pages 7 to 9 form part of these financial statements.

Di Smith Consulting Ltd

Notes to the financial statements Year ended 5 April 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 1 Victoria Court, Bank Square, Morley, Leeds, LS27 9SE.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 6 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 11.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for services rendered, net of discounts and Value Added Tax.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised 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 that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Di Smith Consulting Ltd

Notes to the financial statements (continued) Year ended 5 April 2017

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 33% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

4. Staff costs

The average number of persons employed by the company during the year, including the director was 1 (2016: 1).

5. Tangible assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 6 April 2016	1,999	1,999
Additions	1,029	1,029
Disposals	1,201	1,201
At 5 April 2017	4,229	4,229
Depreciation		
At 6 April 2016	1,988	1,988
Charge for the year	349	349
Disposals	1,201	1,201
At 5 April 2017	3,538	3,538
Carrying amount		
At 5 April 2017	691	691
At 5 April 2016	11	11

Di Smith Consulting Ltd

Notes to the financial statements (continued)
Year ended 5 April 2017

6. Debtors

	2017	2016
	£	£
Trade debtors	9,240	15,358
Other debtors	3,767	7,410
	<u>13,007</u>	<u>22,768</u>

7. Creditors: amounts falling due within one year

	2017	2016
	£	£
Corporation tax	-	10,832
Social security and other taxes	3,931	5,782
Other creditors	2,105	12,142
	<u>6,036</u>	<u>28,756</u>

**8. Called up share capital
Issued, called up and fully paid**

	2017		2016	
	No	£	No	£
Ordinary shares of £ 1.00 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

10. Related party transactions

During the year the company entered into the following transactions with related parties:

	Balance owed by/(owed to)	
	2017	2016
	£	£
D. J. Smith	<u>(45)</u>	<u>(10,271)</u>

11. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 6 April 2015.

Reconciliation of equity

No transitional adjustments were required.

Reconciliation of profit or loss for the year

No transitional adjustments were required.