

REGISTERED NUMBER: 09121140 (England and Wales)

Unaudited Financial Statements for the Year Ended 31st July 2018

for

Emerald Pensions Consulting Ltd

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for the Year Ended 31st July 2018

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DIRECTORS:

Ms S M Goulds
A Wadley

REGISTERED OFFICE:

1st Floor
28 Market Place
Grantham
Lincolnshire
NG31 6LR

REGISTERED NUMBER:

09121140 (England and Wales)

ACCOUNTANTS:

Hood Parkes & Co
1st Floor
28 Market Place
Grantham
Lincolnshire
NG31 6LR

Balance Sheet
31st July 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		1,504		1,596
Investments	5		4,950		4,950
			6,454		6,546
CURRENT ASSETS					
Debtors	6	42,733		25,145	
Cash at bank		56,264		91,373	
		98,997		116,518	
CREDITORS					
Amounts falling due within one year	7	26,063		31,905	
NET CURRENT ASSETS			72,934		84,613
TOTAL ASSETS LESS CURRENT LIABILITIES			79,388		91,159
PROVISIONS FOR LIABILITIES			286		314
NET ASSETS			79,102		90,845
CAPITAL AND RESERVES					
Called up share capital			150		150
Retained earnings			78,952		90,695
SHAREHOLDERS' FUNDS			79,102		90,845

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

Balance Sheet - continued

31st July 2018

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 Board of Directors on 19th December 2018 and were signed on its behalf by:

Ms S M Goulds - Director

Notes to the Financial Statements
for the Year Ended 31st July 2018

1. STATUTORY INFORMATION

Emerald Pensions Consulting Ltd 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 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.

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 - 20% on cost

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.

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.

Notes to the Financial Statements - continued
for the Year Ended 31st July 2018

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 1) .

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st August 2017	798	1,641	2,439
Additions	-	496	496
At 31st July 2018	<u>798</u>	<u>2,137</u>	<u>2,935</u>
DEPRECIATION			
At 1st August 2017	160	683	843
Charge for year	160	428	588
At 31st July 2018	<u>320</u>	<u>1,111</u>	<u>1,431</u>
NET BOOK VALUE			
At 31st July 2018	<u>478</u>	<u>1,026</u>	<u>1,504</u>
At 31st July 2017	<u>638</u>	<u>958</u>	<u>1,596</u>

5. **FIXED ASSET INVESTMENTS**

	Other investments £
COST	
At 1st August 2017 and 31st July 2018	<u>4,950</u>
NET BOOK VALUE	
At 31st July 2018	<u>4,950</u>
At 31st July 2017	<u>4,950</u>

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

	2018 £	2017 £
Trade debtors	22,586	9,888
Prepayments and accrued income	19,732	14,774
Prepayments	415	483
	<u>42,733</u>	<u>25,145</u>

Notes to the Financial Statements - continued
for the Year Ended 31st July 2018

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	231	454
Tax	11,471	16,234
VAT	11,962	12,727
Directors' current accounts	1,069	1,223
Accrued expenses	1,330	1,267
	<u>26,063</u>	<u>31,905</u>

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.