

Registered number
09121564

Changing Perspectives Consulting Limited

Unaudited Filleted Accounts

31 July 2017

Changing Perspectives Consulting Limited**Registered number:** 09121564**Balance Sheet****as at 31 July 2017**

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	2	1,744	2,506
Current assets			
Debtors	3	-	365
Cash at bank and in hand		24,486	46,699
		<u>24,486</u>	<u>47,064</u>
Creditors: amounts falling due within one year	4	(7,187)	(16,191)
Net current assets		<u>17,299</u>	<u>30,873</u>
Net assets		<u>19,043</u>	<u>33,379</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		18,943	33,279
Shareholder's funds		<u>19,043</u>	<u>33,379</u>

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

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

The director acknowledges her 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.

F. Macpherson

Director

Approved by the board on 9 February 2018

Changing Perspectives Consulting Limited

Notes to the Accounts

for the year ended 31 July 2017

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 rendering of services.

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:

Fixtures, fittings, tools and equipment	over 4 years
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Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods.

2 Tangible fixed assets

	Equipment, fixtures and fittings £
Cost	
At 1 August 2016	3,045
At 31 July 2017	<u>3,045</u>
Depreciation	
At 1 August 2016	539
Charge for the year	762
At 31 July 2017	<u>1,301</u>

Net book value

At 31 July 2017	1,744
At 31 July 2016	<u>2,506</u>

3 Debtors

2017	2016
£	£

Trade debtors	<u>-</u>	<u>365</u>
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4 Creditors: amounts falling due within one year

2017	2016
£	£

Trade creditors	682	3,122
Taxation and social security costs	3,328	12,397
Other creditors	<u>3,177</u>	<u>672</u>
	<u>7,187</u>	<u>16,191</u>

5 Other information

Changing Perspectives Consulting Limited is a private company limited by shares and incorporated in England. Its registered office is:

Eastway Enterprise Centre
7 Paynes Park
Hitchin
Hertfordshire
SG5 1EH

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.