

REGISTERED NUMBER: SC322187 (Scotland)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

FOR

TERTIUS CONSULT LIMITED

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TERTIUS CONSULT LIMITED (REGISTERED NUMBER: SC322187)

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for the Year Ended 31 March 2017

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TERTIUS CONSULT LIMITED

COMPANY INFORMATION
for the Year Ended 31 March 2017

DIRECTOR: D R Third

SECRETARY: Mrs C N Third

REGISTERED OFFICE: 2 Muirfield Road
Dunbar
East Lothian
EH42 1GQ

REGISTERED NUMBER: SC322187 (Scotland)

ACCOUNTANT: Alison Gray Accountancy Limited
Le Noyer
Ettrick Terrace
Selkirk
TD7 4LE

TERTIUS CONSULT LIMITED (REGISTERED NUMBER: SC322187)

BALANCE SHEET
31 March 2017

	Notes	31.3.17 £	£	31.3.16 £	£
FIXED ASSETS					
Tangible assets	4		1,267		1,286
CURRENT ASSETS					
Debtors	5	10,956		9,180	
Cash at bank		20,755		16,296	
		31,711		25,476	
CREDITORS					
Amounts falling due within one year	6	23,794		19,410	
NET CURRENT ASSETS			7,917		6,066
TOTAL ASSETS LESS CURRENT LIABILITIES			9,184		7,352
PROVISIONS FOR LIABILITIES			250.		257
NET ASSETS			8,934		7,095
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			8,834		6,995
SHAREHOLDERS' FUNDS			8,934		7,095

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The notes form part of these financial statements


TERTIUS CONSULT LIMITED (REGISTERED NUMBER: SC322187)

BALANCE SHEET - continued
31 March 2017

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 director on 6/9/17 and were signed by:



D R Third - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2017

1. STATUTORY INFORMATION

Tertius Consult Limited is a private company, limited by shares, registered in Scotland. 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.

In preparing the financial statements the directors have considered whether in applying accounting policies required by FRS 102 a restatement of comparative items was necessary. No restatements were required.

Turnover

Turnover represents the invoiced value of sales stated net of VAT, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on reducing balance and 20% on reducing balance

Deferred tax

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or right to pay less tax, at a future date, at rates expected to apply when these obligations crystallise, based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in different periods to when they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2017

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2016	1,949
Additions	549
At 31 March 2017	<u>2,498</u>
DEPRECIATION	
At 1 April 2016	663
Charge for year	568
At 31 March 2017	<u>1,231</u>
NET BOOK VALUE	
At 31 March 2017	<u>1,267</u>
At 31 March 2016	<u>1,286</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17	31.3.16
	£	£
Trade debtors	<u>10,956</u>	<u>9,180</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17	31.3.16
	£	£
Taxation and social security	19,256	15,218
Other creditors	<u>4,538</u>	<u>4,192</u>
	<u>23,794</u>	<u>19,410</u>