

CM RESOURCE CONSULTANCY LIMITED

Registered Number
SC556674
(Scotland)

Unaudited Financial Statements for the Year ended
28 February 2023

CM RESOURCE CONSULTANCY LIMITED

Company Information
for the year from 1 March 2022 to 28 February 2023

Directors

Mrs Alison Mann

Mr Colin Mann

Registered Address

Kirks Cottage

Muckhart

Dollar

FK14 7JH

Registered Number

SC556674 (Scotland)

CM RESOURCE CONSULTANCY LIMITED

Balance Sheet as at 28 February 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	5		9,656		11,920
			<u>9,656</u>		<u>11,920</u>
Current assets					
Stocks		4,667		-	
Debtors	6	3,601		7,377	
Cash at bank and on hand		68,823		39,923	
		<u>77,091</u>		<u>47,300</u>	
Creditors amounts falling due within one year	7	(21,050)		(26,854)	
Net current assets (liabilities)			<u>56,041</u>		<u>20,446</u>
Total assets less current liabilities			<u>65,697</u>		<u>32,366</u>
Net assets			<u>65,697</u>		<u>32,366</u>
Capital and reserves					
Called up share capital			2		2
Profit and loss account			65,695		32,364
Shareholders' funds			<u>65,697</u>		<u>32,366</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The directors have chosen to not file a copy of the company's profit and loss account.

The financial statements were approved and authorised for issue by the Board of Directors on 6 September 2023, and are signed on its behalf by:

Mr Colin Mann

Director

Registered Company No. SC556674

CM RESOURCE CONSULTANCY LIMITED

Notes to the Financial Statements for the year ended 28 February 2023

1. Statutory information

The company is a private company limited by shares and registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. Compliance with applicable reporting framework

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

3. Accounting policies

Turnover policy

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.

Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Reducing balance (%)	Straight line (years)
Fixtures and fittings	-	33.3
Vehicles	25	-

Stocks policy

Stocks are valued at the lower of cost and estimated selling price (less any associated costs to enable such sales to complete).

Taxation policy

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.

4. Employee information

	2023	2022
Average number of employees during the year	2	2

5. Property, plant and equipment

	Vehicles	Fixtures & fittings	Total
	£	£	£
Cost or valuation			
At 01 March 22	26,223	8,894	35,117
Additions	-	1,397	1,397
At 28 February 23	26,223	10,291	36,514
Depreciation and impairment			
At 01 March 22	15,161	8,036	23,197
Charge for year	2,766	895	3,661
At 28 February 23	17,927	8,931	26,858
Net book value			
At 28 February 23	8,296	1,360	9,656
At 28 February 22	11,062	858	11,920

6. Debtors

	2023	2022
	£	£
Trade debtors / trade receivables	810	6,117
Other debtors	1,684	1,260
Prepayments and accrued income	1,107	-
Total	3,601	7,377

7. Creditors within one year

	2023	2022
	£	£
Trade creditors / trade payables	900	2,595
Taxation and social security	17,812	17,718
Other creditors	479	4,729
Accrued liabilities and deferred income	1,859	1,812
Total	<u>21,050</u>	<u>26,854</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.