

Registration number SC327950

**TH Consultants Limited**

**Abbreviated accounts**

**for the year ended 31 October 2014**

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## **TH Consultants Limited**

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## **TH Consultants Limited**

### **Report to the Board of Directors on the preparation of the unaudited statutory accounts of TH Consultants Limited for the year ended 31 October 2014.**

The following reproduces the text of the report prepared for the purposes of section 477 of the Companies Act 2006 in respect of the company's annual financial statements, from which the abbreviated financial statements (set out on pages 2 to 5) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of TH Consultants Limited for the year ended 31 October 2014 as set out on pages 3 to 9 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 of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of TH Consultants Limited, as a body, in accordance with the terms of our engagement letter dated 9 May 2014. Our work has been undertaken solely to enable us to prepare the accounts on behalf of TH Consultants Limited and state those matters that we have agreed to state to the Board of Directors of TH Consultants Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than TH Consultants Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that TH Consultants Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of TH Consultants Limited. You consider that TH Consultants Limited 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 accounts of TH Consultants Limited. 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 accounts.



**Barrie Scott & Co**  
**Chartered Accountants**

19<sup>TH</sup> June 2015

**30 Mid Street**  
**Bathgate**  
**West Lothian**  
**EH48 1PT**

**TH Consultants Limited**

**Abbreviated balance sheet  
as at 31 October 2014**

		<b>2014</b>		<b>2013</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>2</b>		1,657		2,487
<b>Current assets</b>					
Cash at bank and in hand		1,437		2,780	
		<u>1,437</u>		<u>2,780</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(2,576)</u>		<u>(2,652)</u>	
<b>Net current (liabilities)/assets</b>			<u>(1,139)</u>		<u>128</u>
<b>Total assets less current liabilities</b>			518		2,615
<b>Provisions for liabilities</b>			<u>(331)</u>		<u>(497)</u>
<b>Net assets</b>			<u>187</u>		<u>2,118</u>
<b>Capital and reserves</b>					
Called up share capital	<b>3</b>		100		100
Profit and loss account			87		2,018
<b>Shareholders' funds</b>			<u>187</u>		<u>2,118</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

**TH Consultants Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 31 October 2014**


For the year ended 31 October 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 16/6/15, and are signed on their behalf by:

  
**J B C Davies**  
Director

**Registration number SC327950**

**The notes on pages 4 to 5 form an integral part of these financial statements.**

## **TH Consultants Limited**

### **Notes to the abbreviated financial statements for the year ended 31 October 2014**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### **1.2. Turnover**

Turnover comprises the fair value of services provided during the year.

Revenue is recognised when the service has been provided and all obligations under the agreement have been fulfilled.

##### **1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	25% straight line
Fixtures, fittings and equipment	-	25% straight line and 15% reducing balance

##### **1.4. Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

# TH Consultants Limited

## Notes to the abbreviated financial statements for the year ended 31 October 2014

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2. Fixed assets	Tangible fixed assets £	
<b>Cost</b>		
At 1 November 2013	4,760	
At 31 October 2014	4,760	
<b>Depreciation</b>		
At 1 November 2013	2,273	
Charge for year	830	
At 31 October 2014	3,103	
<b>Net book values</b>		
At 31 October 2014	1,657	
At 31 October 2013	2,487	
3. Share capital	2014 £	2013 £
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	1,000	
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	
<b>Equity Shares</b>		
100 Ordinary shares of £1 each	100	