

Unaudited Financial Statements
for the Period 1st August 2019 to 30th April 2020
for
R.P.L. CONSULTANTS LIMITED

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for the Period 1st August 2019 to 30th April 2020

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R.P.L. CONSULTANTS LIMITED

**Company
Information
for the Period 1st August 2019 to 30th April 2020**

DIRECTOR: Mr R P Lea

SECRETARY: Mrs G L Gregory

REGISTERED OFFICE: 41 St Thomas's Road
Chorley
Lancashire
PR7 1JE

REGISTERED NUMBER: 03600928 (England and Wales)

ACCOUNTANTS: Abrams Ashton - Chorley
Chartered Certified Accountants
41 St Thomas's Road
Chorley
Lancashire
PR7 1JE

Balance Sheet
30th April 2020

	Notes	30.4.20 £	£	31.7.19 £	£
FIXED ASSETS					
Tangible assets	4		-		2,109
CURRENT ASSETS					
Stocks		-		1,207	
Debtors	5	936		54	
Cash at bank		<u>15,212</u>		<u>20,791</u>	
		16,148		22,052	
CREDITORS					
Amounts falling due within one year	6	<u>16,147</u>		<u>3,000</u>	
NET CURRENT ASSETS			<u>1</u>		<u>19,052</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1		21,161
PROVISIONS FOR LIABILITIES			-		401
NET ASSETS			<u>1</u>		<u>20,760</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			-		<u>20,759</u>
SHAREHOLDERS' FUNDS			<u>1</u>		<u>20,760</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30th April 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 30th April 2020 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 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
- (b) 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 20th June 2020 and were signed by:

Mr R P Lea - Director

Notes to the Financial Statements
for the Period 1st August 2019 to 30th April 2020

1. STATUTORY INFORMATION

R.P.L. Consultants Limited 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern

The director has confirmed that as the company has no future intention of trading, the accounts are to be prepared on a basis other than a going concern.

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 - 15% on reducing balance

Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12

'Other Financial Instruments' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there

is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or

to realise the asset and settle the liability simultaneously.

Taxation

Taxation for the period 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.

Notes to the Financial Statements - continued
for the Period 1st August 2019 to 30th April 2020**2. ACCOUNTING POLICIES - continued****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 period 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.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held with banks, and bank overdrafts. Bank overdrafts, when applicable, are shown within borrowings in current liabilities.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 1 (2019 - 1) .

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st August 2019	9,189
Disposals	(9,189)
At 30th April 2020	-
DEPRECIATION	
At 1st August 2019	7,080
Charge for period	238
Eliminated on disposal	(7,318)
At 30th April 2020	-
NET BOOK VALUE	
At 30th April 2020	-
At 31st July 2019	<u>2,109</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.20	31.7.19
	£	£
Other debtors	<u>936</u>	<u>54</u>

Notes to the Financial Statements - continued
for the Period 1st August 2019 to 30th April 2020

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.20	31.7.19
	£	£
Tax	-	2,280
Directors' current accounts	15,373	-
Accrued expenses	774	720
	<u>16,147</u>	<u>3,000</u>

7. RELATED PARTY DISCLOSURES

At the 30 April 2020 the company owed £15,373 to its directors (31 July 2019: £Nil). No interest has been charged to the company in respect of this loan and there is no formal repayment date for this loan.

8. ULTIMATE CONTROLLING PARTY

During the current and previous year, the company was controlled by Mr R P Lea, the director, by virtue of holding 100% of the issued ordinary share capital.