REGISTERED NUMBER: 09814586 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 October 2022

for

(E) EQUALS CONSULTANCY LIMITED

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FOR THE YEAR ENDED 31 October 2022

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(E) EQUALS CONSULTANCY LIMITED

Company Information
FOR THE YEAR ENDED 31 October 2022

DIRECTOR:	P A Cowan
REGISTERED OFFICE:	The Garden Suite 23 Westfield Park Redland Bristol BS6 6LT
REGISTERED NUMBER:	09814586 (England and Wales)
ACCOUNTANTS:	Mitchell Glanville (Bristol) Limited The Garden Suite 23 Westfield Park Redland Bristol BS6 6LT

(E) EQUALS CONSULTANCY LIMITED (REGISTERED NUMBER: 09814586)

Balance Sheet
31 October 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		29,790		20,168
Investments	5		309,886		269,888
Investment property	6		252,878		188,307
			592,554		478,363
CURRENT ASSETS					
Debtors	7	-		6,768	
Cash at bank		929,951		808,298	
		929,951		815,066	
CREDITORS					
Amounts falling due within one year	8	7,612		9,150	
NET CURRENT ASSETS			922,339		805,916
TOTAL ASSETS LESS CURRENT LIABILITIES			1,514,893		1,284,279
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings			1,514,793		1,284,179
SHAREHOLDERS' FUNDS			1,514,893		1,284,279

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 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 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 18 June 2023 and were signed by:

P A Cowan - Director

The notes form part of these financial statements

Notes to the Financial Statements
FOR THE YEAR ENDED 31 October 2022

1. STATUTORY INFORMATION

(e) equals Consultancy 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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 - 25% on cost

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

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 year 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 1 November 2021	68,228
Additions	22,293
At 31 October 2022	90,521
DEPRECIATION	
At 1 November 2021	48,060
Charge for year	12,671
At 31 October 2022	60,731
NET BOOK VALUE	
At 31 October 2022	29,790
At 31 October 2021	20,168

5. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings	Other investments	Totals
	£	£	£
COST			
At 1 November 2021	150	269,738	269,888
Additions	-	39,998	39,998
At 31 October 2022	150	309,736	309,886
NET BOOK VALUE			
At 31 October 2022	150	309,736	309,886
At 31 October 2021	150	269,738	269,888

6. **INVESTMENT PROPERTY**

	Total
	£
FAIR VALUE	
At 1 November 2021	188,307
Additions	64,571
At 31 October 2022	252,878
NET BOOK VALUE	
At 31 October 2022	252,878
At 31 October 2021	188,307

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Other debtors	-	6,768

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	6,278	7,850
Other creditors	1,334	1,300
	7,612	9,150

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022	2021
			£	£
100	Ordinary	£1	100	100

10. ULTIMATE CONTROLLING PARTY

The controlling party is P A Cowan.

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.