

COMPANY REGISTRATION NUMBER: SC221516

**Tariffcom Limited**

**Unaudited Financial Statements**

**31 March 2024**

# Tariffcom Limited

## Financial Statements

Year ended 31 March 2024

<b>Contents</b>	<b>Page</b>
Directors' report	1
Statement of income and retained earnings	2
Statement of financial position	3
Notes to the financial statements	4

# Tariffcom Limited

## Directors' Report

### Year ended 31 March 2024

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2024 .

#### Directors

The directors who served the company during the year were as follows:

Mr E McCabe

Mr I Allan

Mr LJ Everett

Ms AHJ Knudssen (Resigned 15 December 2023)

Mr BAR Thompson was appointed as a director on 1 May 2024.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 8 October 2024 and signed on behalf of the board by:

Mr I Allan

Director

Registered office:

6 Bon Accord Square

Aberdeen

UK

AB11 6XU

# Tariffcom Limited

## Statement of Income and Retained Earnings

Year ended 31 March 2024

	Note	2024 £	2023 £
Turnover		1,273,904	1,080,196
Gross profit		1,273,904	1,080,196
Administrative expenses		1,073,382	834,111
Operating profit		200,522	246,085
Other interest receivable and similar income	5	8,526	1,317
Profit before taxation		209,048	247,402
Tax on profit		29,327	6,912
Profit for the financial year and total comprehensive income		179,721	240,490
Dividends paid and payable		( 100,000)	( 100,000)
Retained earnings at the start of the year		612,852	472,362
Retained earnings at the end of the year		692,573	612,852

All the activities of the company are from continuing operations.

**Tariffcom Limited**  
**Statement of Financial Position**

**31 March 2024**

		2024		2023
	Note	£	£	£
<b>Current assets</b>				
Debtors	6	426,422		305,782
Cash at bank and in hand		497,520		454,776
		-----		-----
		923,942		760,558
<b>Creditors: amounts falling due within one year</b>	<b>7</b>	<b>231,269</b>		<b>147,606</b>
		-----		-----
<b>Net current assets</b>			<b>692,673</b>	612,952
			-----	-----
<b>Total assets less current liabilities</b>			<b>692,673</b>	612,952
			-----	-----
<b>Capital and reserves</b>				
Called up share capital			100	100
Profit and loss account			692,573	612,852
			-----	-----
<b>Shareholders funds</b>			<b>692,673</b>	612,952
			-----	-----

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31 March 2024 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 financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 8 October 2024 , and are signed on behalf of the board by:

Mr I Allan

Director

Company registration number: SC221516

# Tariffcom Limited

## Notes to the Financial Statements

### Year ended 31 March 2024

#### 1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 6 Bon Accord Square, Aberdeen, AB11 6XU, UK.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

##### Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

##### Financial instruments

Basic financial instruments are initially recognised at the transaction price.

#### 4. Employee numbers

The average number of persons employed by the company during the year amounted to 16 (2023: 16 ).

#### 5. Other interest receivable and similar income

	2024	2023
	£	£
Interest on cash and cash equivalents	8,526	1,317
	-----	-----

#### 6. Debtors

	2024	2023
	£	£
Trade debtors	415,111	305,782
Other debtors	11,311	-
	-----	-----
	426,422	305,782
	-----	-----

**7. Creditors: amounts falling due within one year**

	<b>2024</b>	2023
	<b>£</b>	£
Trade creditors	<b>11,396</b>	2,449
Corporation tax	<b>52,262</b>	47,005
Social security and other taxes	<b>85,748</b>	43,339
Other creditors	<b>81,863</b>	54,813
	-----	-----
	<b>231,269</b>	147,606
	-----	-----

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.