

DARENT (CONSULTANTS) LIMITED

**Directors' Report
and
Unaudited Financial Statements**

30th September 2014

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Darent (Consultants) Limited

COMPANY INFORMATION

Directors:

G R Fisher
C J Warman

Secretary:

C J Warman

Registered Office:

9 West End
Kemsing
Sevenoaks
Kent
TN15 6PX

Accountants:

Coplestons
Chartered Accountants
Suite 2
9 West End
Kemsing
Sevenoaks
Kent
TN15 6PX

Company Number:

3097746

Darent (Consultants) Limited
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 30TH SEPTEMBER 2014

The directors present their annual report together with the financial statements of the company for the year ended 30th September 2014

Activities

The principal activity of the company during the period was that of education, training and development consultancy.

Dividends

Interim dividends were paid as follows:

	2014	2013
31st December 2013	£2,000	£5,000
30th April 2014	£1,000	£5,000
30th June 2014	£2,000	£5,000
30th September 2014	£2,000	£4,000

The directors do not recommend the payment of a final dividend.

Directors

The directors of the company are named on page 3. Both served throughout the year under review.

Director's Responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The Companies Act 2006 requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit and loss for that period. In preparing those financial statements, the directors are required to:

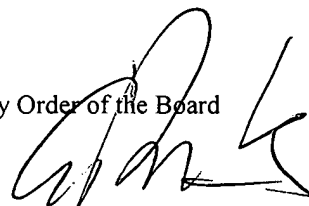
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Where appropriate the directors are also responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Small Company Provisions

This report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime under Part 15 of the Companies Act 2006.

By Order of the Board



G R FISHER
Director

25th June 2015

Darent (Consultants) Limited

CHARTERED ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF DARENT (CONSULTANTS) LIMITED

In accordance with the terms of our engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company for the year ended 30th September 2014 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's Board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the period ended 30th September 2014 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 accounts.



COPLESTONS

CHARTERED ACCOUNTANTS

25th June 2015

Darent (Consultants) Limited

PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30TH SEPTEMBER 2014

	Notes	2014 £	2013 £
TURNOVER	2	3,117	37,769
Cost of sales		-	-
GROSS PROFIT		3,117	37,769
Administrative Expenses		(3,207)	(23,446)
Operating Profit		(90)	14,323
Interest Received and Similar Income		503	531
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION	3	413	14,854
Taxation	4	(50)	(2,352)
PROFIT ON ORDINARY ACTIVITIES AFTER TAXATION		£363	£12,502

The results shown above arose wholly from continuing operations.

STATEMENT OF RECOGNISED GAINS AND LOSSES

The results included in the profit and loss account represent the only recognised gains and losses in both periods. Accordingly, no statement of recognised gains and losses has been presented.

The notes on pages 8 to 11 form an integral part of these financial statements.

Darent (Consultants) Limited

BALANCE SHEET

AT 30TH SEPTEMBER 2014

	Notes	£	2014 £	£	2013 £
FIXED ASSETS					
Tangible assets	5		-		-
CURRENT ASSETS					
Debtors	6	-		2,554	
Cash at bank and in hand		99,558		106,728	
		<u>99,558</u>		<u>109,282</u>	
CREDITORS					
Amounts falling due within one year	7	(2,356)		(5,443)	
NET CURRENT ASSETS			97,202		103,839
			<u>£97,202</u>		<u>£103,839</u>
Financed by:					
CAPITAL AND RESERVES					
Called up share capital	9		2		2
Profit and loss account	10		97,200		103,837
EQUITY SHAREHOLDERS' INTEREST	11		<u>£97,202</u>		<u>£103,839</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime under Part 15 of the Companies Act 2006

1. The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.
2. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

Approved by the Board of Directors on 25th June 2015


G R FISHER

Director

DARENT (CONSULTANTS) LIMITED

Company registration number 03097746 (England and Wales)

The notes on pages 8 to 11 form an integral part of these financial statements.

1. **Accounting policies**

The financial statements have been prepared under the historical cost convention in accordance with the following accounting policies:

- a) **Turnover**
Turnover comprises the value of goods and services provided in the normal course of business.
- b) **Tangible Fixed Assets**
Tangible fixed assets are included at cost. They are depreciated at rates calculated to write off the cost of assets over their estimated useful lives in equal annual instalments as follows:
- Office furniture and equipment - 25% per annum
- c) **Deferred Taxation**
Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes.

The deferred tax balance has not been discounted.

2. **Turnover**

Turnover is attributable to the principal activity of the company and arose wholly in Great Britain.

3. **Profit on Ordinary Activities before Taxation**

	2014 £	2013 £
This is stated after charging:		
Directors remuneration	1,250	17,667
Depreciation - owned assets	-	239
	<u> </u>	<u> </u>

4. **Taxation**

The taxation charge on the profit on ordinary activities arises as follows:

Current Tax:

UK Corporation Tax	50	2,352
	<u>£50</u>	<u>£2,352</u>

5. **Tangible Fixed Assets**

	Office Furniture & Equipment £	Total £
COST		
At 1st October 2013	7,429	7,429
Disposals	(7,429)	(7,429)
At 30th September 2014	-	-
DEPRECIATION		
At 1st October 2013	7,429	7,429
Eliminated on disposals	(7,429)	(7,429)
At 30th September 2014	-	-
NET BOOK VALUE		
At 30th September 2014	-	-
At 30th September 2013	-	-

6. **Debtors**

	2014 £	2013 £
Trade debtors	-	2,554
	-	£2,554

All amounts included as debtors are due within one year.

7. **Creditors**

Amounts falling due within one year

Corporation tax	50	2,352
Other taxes and social security costs	6	732
Other creditors	1,500	1,200
Accruals & deferred income	800	1,159
	£2,356	£5,443

8. **Deferred Taxation**

In the opinion of the directors there was no taxation deferred by way of accelerated capital allowances or other timing differences at 30th September 2014 and no provision for deferred taxation was required (2013: Nil).

9. **Share Capital**

	2014 £	2013 £
Ordinary shares of £1 each:		
Authorised	£1,000	£1,000
Allotted, called-up and fully paid:	£2	£2
Ordinary shares of £1 each	1	2
“B” Ordinary shares of £1 each	1	-
	£2	£2

On 20th May 2014 one Ordinary £1 share was re-designated as a “B” Ordinary £1 share. None of the rights attaching to this share were altered and the two share classes rank *pari passu* in every respect.

10. **Profit and Loss Account**

Balance brought forward	103,837	110,335
Profit for the year after taxation	363	12,502
Dividends paid	(7,000)	(19,000)
Balance carried forward	£97,200	£103,837

11. **Reconciliation of Movement in Total Shareholders' Funds**

Profit for the year after taxation	363	12,502
Dividends paid	(7,000)	(19,000)
Net movement in Shareholders' Funds	(6,637)	(6,498)
Shareholders' Funds brought forward	103,839	110,337
Shareholders' Funds carried forward	£97,202	£103,839

12. **Controlling Party**

The company is controlled by the directors who collectively own the whole of the issued share capital.