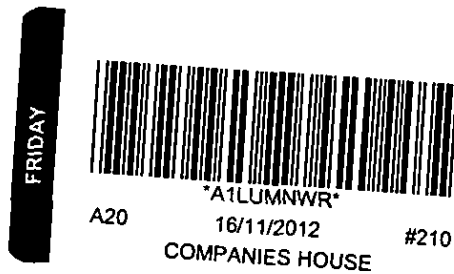


Registered number  
03430557

Almond Consultants Limited

Report and Accounts

30 September 2012



**Almond Consultants Limited**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Director's report	1
Profit and loss account	2
Balance sheet	3
Notes to the accounts	4 - 6
Profit and loss account - <i>director's information only</i>	7 - 8

**Almond Consultants Limited**

**Registered number: 03430557**

**Director's Report**

The director presents his report and accounts for the year ended 30 September 2012

**Principal activities**

The company's principal activity during the year continued to be the provision of accountancy and taxation services

**Directors**

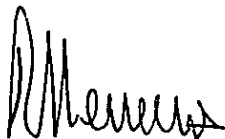
The following persons served as directors during the year

Mr P A Stevens

**Small company provisions**

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

This report was approved by the board on 12 November 2012 and signed on its behalf

A handwritten signature in black ink, appearing to read 'P A Stevens', with a stylized flourish at the end.

Mr P A Stevens  
Director

**Almond Consultants Limited**  
**Profit and Loss Account**  
**for the year ended 30 September 2012**

	<b>Notes</b>	<b>2012 £</b>	<b>2011 £</b>
<b>Turnover</b>		31,567	36,315
Cost of sales		(108)	(125)
<b>Gross profit</b>		<u>31,459</u>	<u>36,190</u>
Administrative expenses		(15,077)	(13,582)
<b>Operating profit</b>	2	<u>16,382</u>	<u>22,608</u>
Interest receivable		4	18
<b>Profit on ordinary activities before taxation</b>		<u>16,386</u>	<u>22,626</u>
Tax on profit on ordinary activities	3	(3,338)	(4,675)
<b>Profit for the financial year</b>		<u>13,048</u>	<u>17,951</u>

**Almond Consultants Limited**  
**Balance Sheet**  
**as at 30 September 2012**

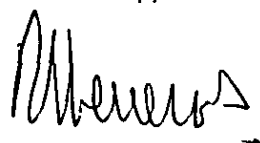
	Notes	2012 £	2011 £
<b>Fixed assets</b>			
Intangible assets	4	1,500	1,800
Tangible assets	5	<u>1,770</u>	<u>2,213</u>
		3,270	4,013
<b>Current assets</b>			
Work in progress		4,216	5,179
Debtors	6	6,141	8,597
Cash at bank and in hand		<u>25,144</u>	<u>20,492</u>
		35,501	34,268
<b>Creditors: amounts falling due within one year</b>	7	(12,997)	(14,466)
<b>Net current assets</b>		<u>22,504</u>	<u>19,802</u>
<b>Total assets less current liabilities</b>		<u>25,774</u>	<u>23,815</u>
<b>Provisions for liabilities</b>	8	(354)	(443)
<b>Net assets</b>		<u>25,420</u>	<u>23,372</u>
<b>Capital and reserves</b>			
Called up share capital	9	2	2
Profit and loss account	10	25,418	23,370
<b>Shareholder's funds</b>		<u>25,420</u>	<u>23,372</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

The member has not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

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



Mr P A Stevens  
Director

Approved by the board on 12 November 2012

**Almond Consultants Limited**  
**Notes to the Accounts**  
**for the year ended 30 September 2012**

**1 Accounting policies**

***Basis of preparation***

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

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Office equipment and fixtures	20% on reducing balance
-------------------------------	-------------------------

***Work in progress***

Work in progress is valued at the chargeable rate of work done

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

**2 Operating profit**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
This is stated after charging		
Depreciation of owned fixed assets	443	554
Amortisation of goodwill	300	300
Directors' remuneration	<u>7,230</u>	<u>6,510</u>

**3 Taxation**

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
UK corporation tax	3,426	4,813
Deferred tax	<u>(88)</u>	<u>(138)</u>
	<u>3,338</u>	<u>4,675</u>

**Almond Consultants Limited**  
**Notes to the Accounts**  
**for the year ended 30 September 2012**

<b>4 Intangible fixed assets</b>	<b>£</b>
Goodwill	
<b>Cost</b>	
At 1 October 2011	<u>6,000</u>
At 30 September 2012	<u>6,000</u>
<b>Amortisation</b>	
At 1 October 2011	4,200
Provided during the year	<u>300</u>
At 30 September 2012	<u>4,500</u>
<b>Net book value</b>	
At 30 September 2012	<u>1,500</u>
At 30 September 2011	<u>1,800</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 20 years

<b>5 Tangible fixed assets</b>	<b>Plant and machinery etc</b>
	<b>£</b>
<b>Cost</b>	
At 1 October 2011	<u>8,565</u>
At 30 September 2012	<u>8,565</u>
<b>Depreciation</b>	
At 1 October 2011	6,352
Charge for the year	<u>443</u>
At 30 September 2012	<u>6,795</u>
<b>Net book value</b>	
At 30 September 2012	<u>1,770</u>
At 30 September 2011	<u>2,213</u>

<b>6 Debtors</b>	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
Trade debtors	6,053	8,509
Other debtors	<u>88</u>	<u>88</u>
	<u>6,141</u>	<u>8,597</u>

**Almond Consultants Limited**  
**Notes to the Accounts**  
**for the year ended 30 September 2012**

<b>7 Creditors: amounts falling due within one year</b>			<b>2012</b>	<b>2011</b>
			<b>£</b>	<b>£</b>
Corporation tax			3,426	4,813
Other creditors			9,571	9,653
			<u>12,997</u>	<u>14,466</u>
<b>8 Provisions for liabilities</b>				
Deferred taxation			<b>2012</b>	<b>2011</b>
			<b>£</b>	<b>£</b>
Accelerated capital allowances			354	443
			<u>354</u>	<u>443</u>
			<b>2012</b>	<b>2011</b>
			<b>£</b>	<b>£</b>
At 1 October			443	581
Deferred tax charge in profit and loss account			(89)	(138)
			<u>354</u>	<u>443</u>
At 30 September				
<b>9 Share capital</b>				
	<b>Nominal value</b>	<b>2012 Number</b>	<b>2012 £</b>	<b>2011 £</b>
Allotted, called up and fully paid Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>
<b>10 Profit and loss account</b>			<b>2012</b>	
			<b>£</b>	
At 1 October 2011			23,370	
Profit for the year			13,048	
Dividends			(11,000)	
			<u>25,418</u>	
At 30 September 2012				
<b>11 Dividends</b>			<b>2012</b>	<b>2011</b>
			<b>£</b>	<b>£</b>
Dividends for which the company became liable during the year				
Dividends paid			<u>11,000</u>	<u>12,000</u>



**Almond Consultants Limited**  
**Profit and Loss Account**  
**for the year ended 30 September 2012**  
*for the information of the director only*

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	31,567	36,315
Cost of sales	(108)	(125)
<b>Gross profit</b>	<u>31,459</u>	<u>36,190</u>
Administrative expenses	(15,077)	(13,582)
<b>Operating profit</b>	<u>16,382</u>	<u>22,608</u>
Interest receivable	4	18
<b>Profit before tax</b>	<u>16,386</u>	<u>22,626</u>

**Almond Consultants Limited**  
**Schedule to the Profit and Loss Account**  
**for the year ended 30 September 2012**  
*for the information of the director only*

	<b>2012</b>	<b>2011</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Sales	<u>31,567</u>	<u>36,315</u>
<b>Cost of sales</b>		
Purchases and disbursements	<u>108</u>	<u>125</u>
<b>Administrative expenses</b>		
Employee costs		
Wages and salaries	3,052	1,738
Director's salary	7,230	6,510
Employer's NI	-	36
Seminars and CPD	125	125
Travel and subsistence	77	-
Motor expenses	<u>358</u>	<u>156</u>
	<u>10,842</u>	<u>8,565</u>
Premises costs		
Use of home	<u>182</u>	<u>156</u>
	<u>182</u>	<u>156</u>
General administrative expenses		
Telephone and fax	635	934
Postage	318	165
Stationery and printing	258	126
Subscriptions	366	354
Software	1,359	1,133
Repairs and maintenance	-	53
Depreciation	443	554
Amortisation of goodwill	300	300
Bad debts	<u>-</u>	<u>868</u>
	<u>3,679</u>	<u>4,487</u>
Legal and professional costs		
Insurance	339	339
Other legal and professional	<u>35</u>	<u>35</u>
	<u>374</u>	<u>374</u>
	<u>15,077</u>	<u>13,582</u>