

Registered number
03430557

Almond Consultants Limited

Report and Accounts

30 September 2013

Almond Consultants Limited
Report and accounts
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Almond Consultants Limited**Registered number:****03430557****Director's Report**

The director presents his report and accounts for the year ended 30 September 2013.

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 1 November 2013 and signed on its behalf.

Mr P A Stevens

Director

Almond Consultants Limited
Profit and Loss Account
for the year ended 30 September 2013

	Notes	2013 £	2012 £
Turnover		36,385	31,567
Cost of sales		(118)	(108)
Gross profit		<u>36,267</u>	<u>31,459</u>
Administrative expenses		(15,432)	(15,077)
Operating profit	2	<u>20,835</u>	<u>16,382</u>
Interest receivable		4	4
Profit on ordinary activities before taxation		<u>20,839</u>	<u>16,386</u>
Tax on profit on ordinary activities	3	(4,228)	(3,338)
Profit for the financial year		<u>16,611</u>	<u>13,048</u>

Almond Consultants Limited
Balance Sheet
as at 30 September 2013

	Notes	2013 £	2012 £
Fixed assets			
Intangible assets	4	1,200	1,500
Tangible assets	5	1,476	1,770
		<u>2,676</u>	<u>3,270</u>
Current assets			
Work in progress		4,269	4,216
Debtors	6	11,491	6,141
Cash at bank and in hand		30,420	25,144
		<u>46,180</u>	<u>35,501</u>
Creditors: amounts falling due within one year	7	(14,330)	(12,997)
Net current assets		<u>31,850</u>	<u>22,504</u>
Total assets less current liabilities		<u>34,526</u>	<u>25,774</u>
Provisions for liabilities	8	(296)	(354)
Net assets		<u>34,230</u>	<u>25,420</u>
Capital and reserves			
Called up share capital	9	2	2
Profit and loss account	10	34,228	25,418
Shareholder's funds		<u>34,230</u>	<u>25,420</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 1 November 2013

Almond Consultants Limited
Notes to the Accounts
for the year ended 30 September 2013

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
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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	2013	2012
	£	£

This is stated after charging:

Depreciation of owned fixed assets	370	443
Amortisation of goodwill	300	300
Directors' remuneration	7,566	7,230
	<hr/>	<hr/>

3 Taxation	2013	2012
	£	£

UK corporation tax	4,287	3,426
Deferred tax	(59)	(88)
	<hr/>	<hr/>
	4,228	3,338
	<hr/>	<hr/>

4 Intangible fixed assets	£
Goodwill:	

Cost

At 1 October 2012	6,000
At 30 September 2013	<u>6,000</u>

Amortisation

At 1 October 2012	4,500
Provided during the year	<u>300</u>
At 30 September 2013	<u>4,800</u>

Net book value

At 30 September 2013	<u>1,200</u>
At 30 September 2012	<u>1,500</u>

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

5 Tangible fixed assets

**Plant and
machinery
etc
£**

Cost

At 1 October 2012	8,565
Additions	<u>76</u>
At 30 September 2013	<u>8,641</u>

Depreciation

At 1 October 2012	6,795
Charge for the year	<u>370</u>
At 30 September 2013	<u>7,165</u>

Net book value

At 30 September 2013	<u>1,476</u>
At 30 September 2012	<u>1,770</u>

6 Debtors**2013****2012****£****£**

Trade debtors	11,403	6,053
Other debtors	<u>88</u>	<u>88</u>
	<u>11,491</u>	<u>6,141</u>

7 Creditors: amounts falling due within one year**2013****2012****£****£**

Corporation tax	4,287	3,426
Other creditors	10,043	9,571
	<u>14,330</u>	<u>12,997</u>

8 Provisions for liabilities

Deferred taxation:	2013	2012
	£	£

Accelerated capital allowances	296	354
	<u> </u>	<u> </u>

	2013	2012
	£	£

At 1 October	354	443
Deferred tax charge in profit and loss account	(58)	(89)

At 30 September	<u>296</u>	<u>354</u>
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9 Share capital	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>

10 Profit and loss account

	2013
	£
At 1 October 2012	25,417
Profit for the year	16,611
Dividends	(7,800)
At 30 September 2013	<u>34,228</u>

11 Dividends

	2013	2012
	£	£
Dividends for which the company became liable during the year:		
Dividends paid	<u>7,800</u>	<u>11,000</u>

Almond Consultants Limited
Profit and Loss Account
for the year ended 30 September 2013
for the information of the director only

	2013	2012
	£	£
Sales	36,385	31,567
Cost of sales	(118)	(108)
Gross profit	<u>36,267</u>	<u>31,459</u>
Administrative expenses	(15,432)	(15,077)
Operating profit	<u>20,835</u>	<u>16,382</u>
Interest receivable	4	4
Profit before tax	<u>20,839</u>	<u>16,386</u>

Almond Consultants Limited
Schedule to the Profit and Loss Account
for the year ended 30 September 2013

for the information of the director only

	2013	2012
	£	£
Sales		
Sales	<u>36,385</u>	<u>31,567</u>
Cost of sales		
Purchases and disbursements	<u>118</u>	<u>108</u>
Administrative expenses		
Employee costs:		
Wages and salaries	2,656	3,052
Director's salary	7,566	7,230
Seminars and CPD	250	125
Travel and subsistence	6	77
Motor expenses	410	358
Entertaining	15	-
	<u>10,903</u>	<u>10,842</u>
Premises costs:		
Use of home	208	182
	<u>208</u>	<u>182</u>
General administrative expenses:		
Telephone and fax	846	635
Postage	151	318
Stationery and printing	129	258
Subscriptions	373	366
Bank charges	64	-
Software	1,772	1,359
Depreciation	370	443
Amortisation of goodwill	300	300
	<u>4,005</u>	<u>3,679</u>
Legal and professional costs:		
Insurance	281	339
Other legal and professional	35	35
	<u>316</u>	<u>374</u>
	<u>15,432</u>	<u>15,077</u>

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