

Registered number  
03430557

Almond Consultants Limited

Report and Accounts

30 September 2015

**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 2015.

**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 2 October 2015 and signed on its behalf.

Mr P A Stevens

Director

**Almond Consultants Limited**  
**Profit and Loss Account**  
**for the year ended 30 September 2015**

	<b>Notes</b>	<b>2015</b> <b>£</b>	<b>2014</b> <b>£</b>
<b>Turnover</b>		27,996	32,476
Cost of sales		(78)	(104)
<b>Gross profit</b>		<u>27,918</u>	<u>32,372</u>
Administrative expenses		(16,541)	(16,631)
<b>Operating profit</b>	2	<u>11,377</u>	<u>15,741</u>
Interest receivable		31	7
<b>Profit on ordinary activities before taxation</b>		<u>11,408</u>	<u>15,748</u>
Tax on profit on ordinary activities	3	(2,341)	(3,208)
<b>Profit for the financial year</b>		<u>9,067</u>	<u>12,540</u>

**Almond Consultants Limited**  
**Balance Sheet**  
**as at 30 September 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Intangible assets	4	600	900
Tangible assets	5	1,002	1,180
		<u>1,602</u>	<u>2,080</u>
<b>Current assets</b>			
Work in progress		2,389	3,851
Debtors	6	3,395	10,750
Cash at bank and in hand		29,463	17,503
		<u>35,247</u>	<u>32,104</u>
<b>Creditors: amounts falling due within one year</b>	7	(4,812)	(7,177)
<b>Net current assets</b>		<u>30,435</u>	<u>24,927</u>
<b>Total assets less current liabilities</b>		<u>32,037</u>	<u>27,007</u>
<b>Provisions for liabilities</b>	8	(200)	(237)
<b>Net assets</b>		<u>31,837</u>	<u>26,770</u>
<b>Capital and reserves</b>			
Called up share capital	9	2	2
Profit and loss account	10	31,835	26,768
<b>Shareholder's funds</b>		<u>31,837</u>	<u>26,770</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 2 October 2015

**Almond Consultants Limited**  
**Notes to the Accounts**  
**for the year ended 30 September 2015**

**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.

<b>2 Operating profit</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>

This is stated after charging:

Depreciation of owned fixed assets	252	296
Amortisation of goodwill	300	300
Directors' remuneration	10,300	8,846
	<hr/>	<hr/>

<b>3 Taxation</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>

UK corporation tax	2,377	3,267
Deferred tax	(36)	(59)
	<hr/>	<hr/>
	2,341	3,208
	<hr/>	<hr/>

<b>4 Intangible fixed assets</b>	<b>£</b>
Goodwill:	

**Cost**

At 1 October 2014	6,000
At 30 September 2015	<u>6,000</u>

**Amortisation**

At 1 October 2014	5,100
Provided during the year	<u>300</u>
At 30 September 2015	<u>5,400</u>

**Net book value**

At 30 September 2015	<u>600</u>
At 30 September 2014	<u>900</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 2014	8,641
Additions	<u>74</u>
At 30 September 2015	<u>8,715</u>

**Depreciation**

At 1 October 2014	7,461
Charge for the year	<u>252</u>
At 30 September 2015	<u>7,713</u>

**Net book value**

At 30 September 2015	<u>1,002</u>
At 30 September 2014	<u>1,180</u>

**6 Debtors****2015****2014****£****£**

Trade debtors	3,304	10,662
Other debtors	<u>91</u>	<u>88</u>
	<u>3,395</u>	<u>10,750</u>

**7 Creditors: amounts falling due within one year****2015****2014****£****£**



Corporation tax	2,377	3,267
Other creditors	2,435	3,910
	<u>4,812</u>	<u>7,177</u>

## 8 Provisions for liabilities

Deferred taxation:	<b>2015</b>	<b>2014</b>
	£	£
Accelerated capital allowances	200	237
	<u>          </u>	<u>          </u>
	<b>2015</b>	<b>2014</b>
	£	£
At 1 October	237	296
Deferred tax charge in profit and loss account	(37)	(59)
	<u>          </u>	<u>          </u>
At 30 September	200	237

<b>9 Share capital</b>	<b>Nominal value</b>	<b>2015 Number</b>	<b>2015 £</b>	<b>2014 £</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>2015 £</b>
At 1 October 2014	26,768
Profit for the year	9,067
Dividends	(4,000)
	<u>          </u>
At 30 September 2015	31,835

<b>11 Dividends</b>	<b>2015 £</b>	<b>2014 £</b>
Dividends for which the company became liable during the year:		
Dividends paid	<u>4,000</u>	<u>20,000</u>

**Almond Consultants Limited**  
**Profit and Loss Account**  
**for the year ended 30 September 2015**  
*for the information of the director only*

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	27,996	32,476
Cost of sales	(78)	(104)
<b>Gross profit</b>	<u>27,918</u>	<u>32,372</u>
Administrative expenses	(16,541)	(16,631)
<b>Operating profit</b>	<u>11,377</u>	<u>15,741</u>
Interest receivable	31	7
<b>Profit before tax</b>	<u>11,408</u>	<u>15,748</u>

**Almond Consultants Limited**  
**Schedule to the Profit and Loss Account**  
**for the year ended 30 September 2015**

*for the information of the director only*

	2015	2014
	£	£
<b>Sales</b>		
Sales	<u>27,996</u>	<u>32,476</u>
<b>Cost of sales</b>		
Other direct costs	<u>78</u>	<u>104</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	1,339	2,236
Director's salary	10,300	8,846
Seminars and CPD	125	125
Travel and subsistence	13	12
Motor expenses	380	279
Entertaining	<u>14</u>	<u>22</u>
	12,171	11,520
Premises costs:		
Use of home	<u>208</u>	<u>208</u>
	208	208
General administrative expenses:		
Telephone and fax	598	703
Postage	70	110
Stationery and printing	102	90
Subscriptions	395	383
Bank charges	(15)	(2)
Software	1,946	1,852
Repairs and maintenance	-	843
Depreciation	252	296
Amortisation of goodwill	300	300
Bad debts	375	-
Sundry expenses	<u>13</u>	<u>12</u>
	4,036	4,587
Legal and professional costs:		
Insurance	91	281
Other legal and professional	<u>35</u>	<u>35</u>
	<u>126</u>	<u>316</u>
	<u>16,541</u>	<u>16,631</u>

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