

Registered Number 07031892

A & L CONSULTANTS LIMITED

Abbreviated Accounts

30 September 2016

Abbreviated Balance Sheet as at 30 September 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	34,025	11,356
		<u>34,025</u>	<u>11,356</u>
Current assets			
Debtors		202,840	269,084
Cash at bank and in hand		87,984	35,222
		<u>290,824</u>	<u>304,306</u>
Creditors: amounts falling due within one year		(126,802)	(133,584)
Net current assets (liabilities)		<u>164,022</u>	<u>170,722</u>
Total assets less current liabilities		<u>198,047</u>	<u>182,078</u>
Total net assets (liabilities)		<u>198,047</u>	<u>182,078</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		198,045	182,076
Shareholders' funds		<u>198,047</u>	<u>182,078</u>

- For the year ending 30 September 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 26 June 2017

And signed on their behalf by:

Carl Morris, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the period and derives from the provision of consultancy services. A sales invoice is raised upon completion of the consultancy service.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

Motor vehicles - 25% reducing balance

Software - 25% straight line

Other accounting policies

Amounts recoverable on contracts

Amounts recoverable on contracts, which are included in debtors are stated at the net sales value of the work done after provisions for contingencies and anticipated future losses on contracts, less amounts received as progress payments on account. Excess progress payments are included in creditors as payments received on account.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

2 Tangible fixed assets

	£
Cost	
At 1 October 2015	38,170
Additions	30,444
Disposals	(3,800)
Revaluations	-
Transfers	-
At 30 September 2016	<u>64,814</u>
Depreciation	
At 1 October 2015	26,814
Charge for the year	6,573

On disposals	(2,598)
At 30 September 2016	<u>30,789</u>
Net book values	
At 30 September 2016	<u>34,025</u>
At 30 September 2015	<u>11,356</u>

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	£	£
2 Ordinary shares of £1 each	2	2

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