

Company registration number: 07031892

**A & L Consultants Limited**

**Unaudited filleted financial statements**

**30 September 2018**



## **A & L Consultants Limited**

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**A & L Consultants Limited**

**Directors and other information**

<b>Directors</b>	Mr Carl Morris Ms Helen Greenan
<b>Secretary</b>	Helen Greenan
<b>Company number</b>	07031892
<b>Registered office</b>	Empress Business Centre 380 Chester Road Manchester M16 9EA
<b>Business address</b>	Suite 5I and 5K The Old Courthouse, Chapel Street Dukinfield Cheshire SK16 4DT
<b>Accountants</b>	Simpson Burgess Nash Ltd Chartered Accountants Empress Business Centre 380 Chester Road Manchester M16 9EA

**A & L Consultants Limited**

**Chartered accountants report to the board of directors on the preparation of the  
unaudited statutory financial statements of A & L Consultants Limited  
Year ended 30 September 2018**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & L Consultants Limited for the year ended 30 September 2018 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of A & L Consultants Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of A & L Consultants Limited and state those matters that we have agreed to state to the board of directors of A & L Consultants Limited as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & L Consultants Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that A & L Consultants Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A & L Consultants Limited. You consider that A & L Consultants Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A & L Consultants Limited. 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 statutory financial statements.



Simpson Burgess Nash Ltd

Chartered Accountants  
Empress Business Centre  
380 Chester Road  
Manchester  
M16 9EA

15/4/2019

**A & L Consultants Limited**

**Statement of financial position  
30 September 2018**

	Note	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	5	18,120		25,933	
			18,120		25,933
<b>Current assets</b>					
Debtors	6	150,011		349,251	
Cash at bank and in hand		28,434		54,963	
		178,445		404,214	
<b>Creditors: amounts falling due within one year</b>	7	(114,544)		(241,322)	
<b>Net current assets</b>			63,901		162,892
<b>Total assets less current liabilities</b>			82,021		188,825
<b>Net assets</b>			82,021		188,825
<b>Capital and reserves</b>					
Called up share capital			2		2
Profit and loss account			82,019		188,823
<b>Shareholders funds</b>			82,021		188,825

For the year ending 30 September 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

**The notes on pages 5 to 9 form part of these financial statements.**

**A & L Consultants Limited**

**Statement of financial position (continued)**  
**30 September 2018**

These financial statements were approved by the board of directors and authorised for issue on 18 March 2019, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'Carl', followed by a long horizontal line.

Mr Carl Morris  
Director

Company registration number: 07031892

**The notes on pages 5 to 9 form part of these financial statements.**

## **A & L Consultants Limited**

### **Notes to the financial statements Year ended 30 September 2018**

#### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is C/O Simpson Burgess Nash Ltd, Empress Business Centre, 380 Chester Road, Manchester, M16 9EA.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily available from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

During the year, there were no judgements in applying the accounting policies and key sources of estimation uncertainty which materially affected the financial statements.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for services rendered, net of discounts and Value Added Tax.

Unbilled revenue is included within other debtors.

## **A & L Consultants Limited**

### **Notes to the financial statements (continued)** **Year ended 30 September 2018**

#### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

#### **Research and development**

Research expenditure is written off in the year in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
  - There is the intention to complete the intangible asset and use or sell it;
  - There is the ability to use or sell the intangible asset;
  - The use or sale of the intangible asset will generate probable future economic benefits;
  - There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
  - The expenditure attributable to the intangible asset during its development can be measured reliably.
- Expenditure that does not meet the above criteria is expensed as incurred.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 25%	straight line
Motor vehicles	- 25%	reducing balance
Software	- 25%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.



## **A & L Consultants Limited**

### **Notes to the financial statements (continued) Year ended 30 September 2018**

#### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

#### **4. Staff costs**

The average number of persons employed by the company during the year amounted to 12 (2017: 11).

**A & L Consultants Limited**

**Notes to the financial statements (continued)**  
**Year ended 30 September 2018**

**5. Tangible assets**

	Fixtures, fittings and equipment £	Motor vehicles £	Software £	Total £
<b>Cost</b>				
At 1 October 2017	6,782	47,753	10,928	65,463
Additions	195	-	-	195
Disposals	-	(3,495)	-	(3,495)
<b>At 30 September 2018</b>	<u>6,977</u>	<u>44,258</u>	<u>10,928</u>	<u>62,163</u>
<b>Depreciation</b>				
At 1 October 2017	5,950	22,652	10,928	39,530
Charge for the year	423	5,838	-	6,261
Disposals	-	(1,748)	-	(1,748)
<b>At 30 September 2018</b>	<u>6,373</u>	<u>26,742</u>	<u>10,928</u>	<u>44,043</u>
<b>Carrying amount</b>				
<b>At 30 September 2018</b>	<u>604</u>	<u>17,516</u>	<u>-</u>	<u>18,120</u>
At 30 September 2017	<u>832</u>	<u>25,101</u>	<u>-</u>	<u>25,933</u>

**6. Debtors**

	<b>2018</b> £	<b>2017</b> £
Trade debtors	118,221	270,822
Other debtors	31,790	78,429
	<u>150,011</u>	<u>349,251</u>

**7. Creditors: amounts falling due within one year**

	<b>2018</b> £	<b>2017</b> £
Trade creditors	11,784	72,140
Corporation tax	45,060	46,176
Social security and other taxes	44,918	43,927
Other creditors	12,782	79,079
	<u>114,544</u>	<u>241,322</u>

**A & L Consultants Limited**

**Notes to the financial statements (continued)**  
**Year ended 30 September 2018**

**8. Directors advances, credits and guarantees**

During the year the directors entered into the following advances and credits with the company:

<b>2018</b>				
	Balance brought forward	Advances /(credits) to the directors	Amounts repaid	Balance o/standing
	£	£	£	£
Mr Carl Morris	(140)	140	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>2017</b>				
	Balance brought forward	Advances /(credits) to the directors	Amounts repaid	Balance o/standing
	£	£	£	£
Mr Carl Morris	-	15,135	(15,275)	(140)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The directors loans are interest free and repayable on demand.

**9. Controlling party**

During the year the company was under the control of the shareholders Carl Morris and Helen Greenan-Morris.