Registered number
03160593

ESPER CONSULTING LIMITED

Report and Unaudited Accounts

31 March 2012

DAVID ISAACS & COMPANY
Chartered Accountants
2ND FLOOR,
WALSINGHAM HOUSE
1331 - 1337 HIGH ROAD
WHETSTONE
LONDON N20 9HR

13518 12A

ESPER CONSULTING LIMITED
Registered number: 03160593
Director's Report

The director presents her report and accounts for the year ended 31 March 2012

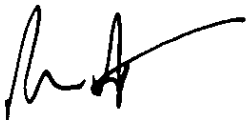
Principal activities
The company's principal activity during the year continued to be that of management consultancy and project management

Directors
The following person served as director during the year

Miss R M Baty

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 December 2012 and signed on its behalf



Miss R M Baty
Director

ESPER CONSULTING LIMITED

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of ESPER CONSULTING LIMITED for the year ended 31 March 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of ESPER CONSULTING LIMITED for the year ended 31 March 2012 which comprise of the Profit and Loss Account, the Balance Sheet and the 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 icaew com/membershandbook

This report is made solely to the Board of Directors of ESPER CONSULTING LIMITED, as a body, in accordance with the terms of our engagement letter dated 16 November 2005 Our work has been undertaken solely to prepare for your approval the accounts of ESPER CONSULTING LIMITED and state those matters that we have agreed to state to the Board of Directors of ESPER CONSULTING LIMITED, as a body, in this report in accordance with AAF 2/10 as detailed at icaew com/compilation To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ESPER CONSULTING LIMITED and its Board of Directors as a body for our work or for this report

It is your duty to ensure that ESPER CONSULTING LIMITED has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of ESPER CONSULTING LIMITED You consider that ESPER CONSULTING 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 accounts of ESPER CONSULTING 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 accounts

DAVID ISAACS & COMPANY
Chartered Accountants
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LONDON N20 9HR

12 December 2012

ESPER CONSULTING LIMITED
Profit and Loss Account
for the year ended 31 March 2012

	Notes	2012 £	2011 £
Turnover		-	118
Administrative expenses		(1,101)	(2,619)
Operating loss		(1,101)	(2,501)
Exceptional items loss on the disposal of tangible fixed assets		-	(11,871)
		(1,101)	(14,372)
Interest payable	2	(3,373)	(3,286)
Loss on ordinary activities before taxation		(4,474)	(17,658)
Tax on loss on ordinary activities	3	-	325
Loss for the financial year		(4,474)	(17,333)

ESPER CONSULTING LIMITED
Balance Sheet
as at 31 March 2012

	Notes		2012 £		2011 £
Current assets					
Debtors	4	292,335		292,335	
Cash at bank and in hand		568		128	
		292,903		292,463	
Creditors: amounts falling due within one year	5	(207,232)		(202,318)	
Net current assets			85,671		90,145
Net assets			85,671		90,145
Capital and reserves					
Called up share capital	7		1		1
Profit and loss account	8		85,670		90,144
Shareholder's funds			85,671		90,145

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 her 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

Miss R M Baty
Director
Approved by the board on 12 December 2012

ESPER CONSULTING LIMITED
Notes to the Accounts
for the year ended 31 March 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

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 Interest payable

	2012 £	2011 £
Interest payable	3,373	3,286

3 Taxation

	2012 £	2011 £
Deferred tax	-	(325)

4 Debtors

	2012 £	2011 £
Trade debtors	4,000	4,000
Other debtors	288,335	288,335
	292,335	292,335

5 Creditors amounts falling due within one year

	2012 £	2011 £
Bank loans and overdrafts	18,031	18,872
Obligations under finance lease and hire purchase contracts	2,766	5,406
Trade creditors	185,066	172,393
Corporation tax	1,260	5,440
Other creditors	109	207
	207,232	202,318

ESPER CONSULTING LIMITED
Notes to the Accounts
for the year ended 31 March 2012

6 Provisions for liabilities

Deferred taxation

	2012 £	2011 £

	2012 £	2011 £
At 1 April	-	325
Deferred tax charge in profit and loss account	-	(325)
At 31 March	-	-

7 Share capital

	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid				
Ordinary shares	£1 each	1	1	1

8 Profit and loss account

	2012 £
At 1 April 2011	90,144
Loss for the year	(4,474)
At 31 March 2012	85,670

9 Ultimate controlling party

The company is controlled by Miss R M Baty by virtue of having ownership of 100% of the issued ordinary share capital in the company