

Registered number
3304296

Clermont Consultants (UK) Limited

Abbreviated Accounts

31 December 2009

THURSDAY



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COMPANIES HOUSE


Clermont Consultants (UK) Limited
Abbreviated Balance Sheet
as at 31 December 2009

	Notes	2009 £	2008 £
Fixed assets			
Tangible assets	2	15,851	20,902
Current assets			
Debtors		61,200	73,240
Cash at bank and in hand		56,509	64,450
		<u>117,709</u>	<u>137,690</u>
Creditors: amounts falling due within one year		(79,979)	(161,577)
Net current assets/(liabilities)		<u>37,730</u>	<u>(23,887)</u>
Total assets less current liabilities		<u>53,581</u>	<u>(2,985)</u>
Provisions for liabilities		(3,500)	(5,000)
Net assets/(liabilities)		<u>50,081</u>	<u>(7,985)</u>
Capital and reserves			
Called up share capital	3	155,000	155,000
Profit and loss account		(104,919)	(162,985)
Shareholders' funds		<u>50,081</u>	<u>(7,985)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act

The directors acknowledge their 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.



M Chesler
Director
Approved by the board on 1 September 2010

Clermont Consultants (UK) Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 2009

1 Accounting policies

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 of services supplied by the company, net of value added tax and discounts

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Leasehold improvements	Scrapped
Fixtures and equipment	25% reducing balance

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

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme

Clermont Consultants (UK) Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 2009

2 Tangible fixed assets

£

Cost

At 1 January 2009

45,564

Additions

233

At 31 December 2009

45,797

Depreciation

At 1 January 2009

24,662

Charge for the year

5,284

At 31 December 2009

29,946

Net book value

At 31 December 2009

15,851

At 31 December 2008

20,902

3 Share capital

2009

2008

£

£

Authorised

Ordinary shares of £1 each

200,000

200,000

2009
No

2008
No

2009
£

2008
£

Allotted, called up and fully paid

Ordinary shares of £1 each

155,000

155,000

155,000

155,000

4 Transactions with directors

At 31 December 2009 the company owed £5,795 to N C Epstein (2008 £7,384) and £9,728 to J H Margolis (2008 £9,728)