

Registered number
03304296

Clermont Consultants (UK) Limited

Abbreviated Accounts

31 December 2015

Clermont Consultants (UK) Limited**Registered number:** 03304296**Abbreviated Balance Sheet****as at 31 December 2015**

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	51,359	49,662
Current assets			
Debtors		257,376	153,384
Cash at bank and in hand		54,132	34,310
		<u>311,508</u>	<u>187,694</u>
Creditors: amounts falling due within one year		(43,002)	(18,905)
Net current assets		<u>268,506</u>	<u>168,789</u>
Total assets less current liabilities		<u>319,865</u>	<u>218,451</u>
Provisions for liabilities		(9,500)	(9,500)
Net assets		<u>310,365</u>	<u>208,951</u>
Capital and reserves			
Called up share capital	3	155,000	155,000
Profit and loss account		155,365	53,951
Shareholders' funds		<u>310,365</u>	<u>208,951</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.

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 7 September 2016

Clermont Consultants (UK) Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 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 January 2015).

Turnover

Turnover represents the value, net of value added tax, of 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.

Leasehold improvements	25% reducing balance
Plant and machinery	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.

2 Tangible fixed assets

£

Cost

At 1 January 2015	151,983
Additions	15,124
At 31 December 2015	<u>167,107</u>

Depreciation

At 1 January 2015	102,321
Charge for the year	13,427
At 31 December 2015	<u>115,748</u>

Net book value

At 31 December 2015	<u>51,359</u>
At 31 December 2014	<u>49,662</u>

3 Share capital

Nominal
value

2015
Number

2015
£

2014
£

Allotted, called up and fully paid:

Ordinary shares	£1 each	155,000	<u>155,000</u>	<u>155,000</u>
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