

Registered number  
03304296

Clermont Consultants (UK) Limited

Unaudited Filleted Accounts

31 December 2018

**Clermont Consultants (UK) Limited****Registered number:** 03304296**Balance Sheet****as at 31 December 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	3	65,738	64,381
<b>Current assets</b>			
Debtors	4	322,337	271,744
Cash at bank and in hand		30,013	17,881
		<u>352,350</u>	<u>289,625</u>
<b>Creditors: amounts falling due within one year</b>	5	(123,700)	(119,596)
<b>Net current assets</b>		<u>228,650</u>	<u>170,029</u>
<b>Total assets less current liabilities</b>		<u>294,388</u>	<u>234,410</u>
<b>Provisions for liabilities - deferred taxation</b>		(12,000)	(12,000)
<b>Net assets</b>		<u>282,388</u>	<u>222,410</u>
<b>Capital and reserves</b>			
Called up share capital		147,250	147,250
Capital redemption reserve		7,750	7,750
Profit and loss account		127,388	67,410
<b>Shareholders' funds</b>		<u>282,388</u>	<u>222,410</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.

The 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

M Chesler

Director

Approved by the board on 9 September 2019

**Clermont Consultants (UK) Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2018**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable. Turnover includes revenue earned from the rendering of services. Turnover from the rendering of services is recognised by reference to the stage of completion of the service supplied.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and buildings	25% reducing balance
Plant and machinery	25% reducing balance

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only 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 and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### **Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### **Foreign currency translation**

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

### **Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2018 Number</b>	<b>2017 Number</b>
Average number of persons employed by the company	<u>19</u>	<u>17</u>

### **3 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2018	12,135	196,332	208,467
Additions	-	18,598	18,598
At 31 December 2018	<u>12,135</u>	<u>214,930</u>	<u>227,065</u>
<b>Depreciation</b>			
At 1 January 2018	10,530	133,556	144,086
Charge for the year	365	16,876	17,241
At 31 December 2018	<u>10,895</u>	<u>150,432</u>	<u>161,327</u>
<b>Net book value</b>			
At 31 December 2018	<u>1,240</u>	<u>64,498</u>	<u>65,738</u>
At 31 December 2017	1,605	62,776	64,381

<b>4 Debtors</b>	<b>2018</b>	<b>2017</b>
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	£	£
Trade debtors	12,700	17,634
Amounts owed by group undertakings and undertakings in which the company has a participating interest	278,324	220,437
Other debtors	31,313	33,673
	<u>322,337</u>	<u>271,744</u>

## 5 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	8,993	12,054
Corporation tax	33,950	27,566
Other taxes and social security costs	75,285	64,495
Other creditors	5,472	15,481
	<u>123,700</u>	<u>119,596</u>

## 6 Other financial commitments

	2018 £	2017 £
Total future minimum payments under non-cancellable operating leases	<u>139,000</u>	<u>198,000</u>

## 7 Controlling party

Sackmann Limited, a company registered in the British Virgin Islands, controls 54% of the company. The shareholders have given day to day control of Clermont Consultants (UK) Limited to the board of directors of Clermont Consultants (UK) Limited.

## 8 Other information

Clermont Consultants (UK) Limited is a private company limited by shares and incorporated in England. Its registered office is:

Regent House, Allum Gate  
Theobald Street  
Borehamwood  
Hertfordshire  
WD6 4RS

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