

Registered number
04180736

Alternative Angles Business Consultancy Limited

Abbreviated Accounts

30 April 2006



Alternative Angles Business Consultancy Limited
Abbreviated Balance Sheet
as at 30 April 2006

	Notes	2006 £	2005 £
Fixed assets			
Tangible assets	2	-	423
Current assets			
Debtors		10,861	1,093
Cash at bank and in hand		32,106	21,973
		42,967	23,066
Creditors: amounts falling due within one year		(33,828)	(18,700)
Net current assets		9,139	4,366
Total assets less current liabilities		9,139	4,789
Provisions for liabilities		20	(54)
Net assets		<u>9,159</u>	<u>4,735</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		9,059	4,635
Shareholder's funds		<u>9,159</u>	<u>4,735</u>

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges her responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.


S Wesselby
Director

Approved by the board on 30 September 2006

Alternative Angles Business Consultancy Limited
Notes to the Abbreviated Accounts
for the year ended 30 April 2006

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 January 2005).

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Tangible fixed assets

The cost of tangible fixed assets includes only expenditure incurred in bringing the assets into working condition for their intended use. The estimated cost of dismantling and removing leasehold improvements, and restoring the leasehold property to its original condition are included to the extent that they are required to be recognised as a provision. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant & machinery	25% straight line
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Provisions

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discounted basis.

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.

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.

Alternative Angles Business Consultancy Limited
Notes to the Abbreviated Accounts
for the year ended 30 April 2006

2 Tangible fixed assets

£

Cost

At 1 May 2005

3,174

At 30 April 2006

3,174

Depreciation

At 1 May 2005

2,751

Charge for the year

423

At 30 April 2006

3,174

Net book value

At 30 April 2006

-

At 30 April 2005

423

3 Share capital

2006

2005

£

£

Authorised:

Ordinary shares of £1 each

100

100

2006
No

2005
No

2006
£

2005
£

Allotted, called up and fully paid:

Ordinary shares of £1 each

100

100

100

100

4 Transactions with the director

Included in creditors are amounts owed to the Director of £22,731 (2004, £14,461).

5 Controlling party

The company is controlled by the Director by virtue of her 100% shareholding.