

**ALMOND TREE STRATEGIC CONSULTING LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2017**

Radford & Sergeant Limited

Building 3  
Watchmoor Park  
Camberley  
Surrey  
GU15 3YL

**Almond Tree Strategic Consulting Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 August 2017**

---

**Contents**

	<b>Page</b>
Balance Sheet	1—2
Notes to the Financial Statements	3—5

**Almond Tree Strategic Consulting Limited**  
**Balance Sheet**  
**As at 31 August 2017**

Registered number: 06354235

		<b>2017</b>		<b>2016</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>6</b>		11,009		13,596
			<u>11,009</u>		<u>13,596</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>7</b>	9,482		7,680	
Cash at bank and in hand		<u>45,419</u>		<u>49,121</u>	
		54,901		56,801	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>8</b>	<u>(19,062 )</u>		<u>(18,376 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>35,839</u>		<u>38,425</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>46,848</u>		<u>52,021</u>
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation	<b>9</b>		<u>(2,018 )</u>		<u>(2,520 )</u>
<b>NET ASSETS</b>			<u>44,830</u>		<u>49,501</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>10</b>		2		2
Profit and loss account			<u>44,828</u>		<u>49,499</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>44,830</u>		<u>49,501</u>

**Almond Tree Strategic Consulting Limited**  
**Balance Sheet (continued)**  
**As at 31 August 2017**

---

For the year ending 31 August 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The Company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the Profit and Loss Account

On behalf of the board

-----  
**J R Lomas**

**27 November 2017**

The notes on pages 3 to 5 form part of these financial statements.

**Almond Tree Strategic Consulting Limited**  
**Notes to the Unaudited Accounts**  
**For The Year Ended 31 August 2017**

---

**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 including Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover represents net invoiced sales of services excluding value added tax. Where services are performed gradually over time revenue is recognised as the activity progresses.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% on cost
Fixtures & Fittings	25% on reducing balance
Computer Equipment	33% on reducing balance

**1.4. Deferred Taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

**1.5. Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

**3. Average number of employees**

Average number of employees, including directors, during the year was as follows:

	<b>2017</b>	<b>2016</b>
Office and administration	1	1
	1	1

**Almond Tree Strategic Consulting Limited**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 August 2017**

**6. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 September 2016	12,091	1,791	3,126	17,008
As at 31 August 2017	12,091	1,791	3,126	17,008
<b>Depreciation</b>				
As at 1 September 2016	1,209	448	1,755	3,412
Provided during the period	1,209	336	1,042	2,587
As at 31 August 2017	2,418	784	2,797	5,999
<b>Net Book Value</b>				
As at 31 August 2017	9,673	1,007	329	11,009
As at 1 September 2016	10,882	1,343	1,371	13,596

**7. Debtors**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	8,482	7,680
Other debtors	1,000	-
	9,482	7,680

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Corporation tax	8,706	13,230
Other taxes and social security	4,984	771
VAT	3,595	1,816
Other creditors (Current liabilities - creditors < 1 year)	1,285	1,479
Accruals and deferred income	492	1,080
	19,062	18,376

**Almond Tree Strategic Consulting Limited**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 August 2017**

---

**9. Deferred Taxation**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
As at 1 September 2016	2,520	-
Deferred taxation	(502 )	2,520
	<hr/>	<hr/>
Deferred tax	2,018	2,520
	<hr/>	<hr/>

The provision for deferred taxation is made up of accelerated capital allowances

**10. Share Capital**

	<b>Value</b>	<b>Number</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>		<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>				
Ordinary shares	1	2	2	2
		<hr/>	<hr/>	<hr/>

**11. Ultimate Controlling Party**

There is no ultimate controlling party for the company.

**12. Transition to FRS 102**

This is the first year that the company has presented its results under FRS 102. The last financial statements under UK GAAP were for the year ended 31st August 2016. The date of transtion to FRS 102 was 01st September 2015. The transition to FRS 102 has resulted in a small number of changes in accounting policies to those used previously.

**13. General Information**

Almond Tree Strategic Consulting Limited Registered number 06354235 is a limited by shares company incorporated in England & Wales. The Registered Office is 19 Station Road, Irchester, Wellingborough, Northamptonshire, NN29 7EH.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.