

**ALMOND TREE STRATEGIC CONSULTING LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2019**

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 2019**

---

**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 2019**

Registered number: 06354235

		<b>2019</b>		<b>2018</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>5</b>		9,155		9,440
			9,155		9,440
<b>CURRENT ASSETS</b>					
Debtors	<b>6</b>	2,170		7,758	
Cash at bank and in hand		48,558		44,695	
		50,728		52,453	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>7</b>	(14,385 )		(15,069 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			36,343		37,384
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			45,498		46,824
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			(1,579 )		(2,018 )
<b>NET ASSETS</b>			43,919		44,806
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>8</b>		2		2
Profit and Loss Account			43,917		44,804
<b>SHAREHOLDERS' FUNDS</b>			43,919		44,806

**Almond Tree Strategic Consulting Limited**  
**Balance Sheet (continued)**  
**As at 31 August 2019**

---

For the year ending 31 August 2019 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 section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

-----

**J R Lomas**

**11 October 2019**

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

**Almond Tree Strategic Consulting Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 August 2019**

---

**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. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**3. Average Number of Employees**

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

	<b>2019</b>	<b>2018</b>
Office and administration	1	1
	<u>1</u>	<u>1</u>

**Almond Tree Strategic Consulting Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2019**

**5. 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 2018	12,091	1,791	3,126	17,008
Additions	-	-	2,001	2,001
As at 31 August 2019	12,091	1,791	5,127	19,009
<b>Depreciation</b>				
As at 1 September 2018	3,627	1,036	2,905	7,568
Provided during the period	1,209	189	888	2,286
As at 31 August 2019	4,836	1,225	3,793	9,854
<b>Net Book Value</b>				
As at 31 August 2019	7,255	566	1,334	9,155
As at 1 September 2018	8,464	755	221	9,440

**6. Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	2,170	7,758
	2,170	7,758

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Corporation tax	8,140	8,751
Other taxes and social security	984	602
VAT	4,357	4,214
Other creditors (Current liabilities - creditors < 1 year)	364	986
Accruals and deferred income	540	516
	14,385	15,069

**8. Share Capital**

	<b>2019</b>	<b>2018</b>
Allotted, Called up and fully paid	2	2

**Almond Tree Strategic Consulting Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2019**

---

**9. Dividends**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>On equity shares:</b>		
Interim dividend paid	35,813	35,837
	<u>35,813</u>	<u>35,837</u>

**10. Ultimate Controlling Party**

There is no ultimate controlling party for the company.

**11. 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 transition 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.

**12. General Information**

Almond Tree Strategic Consulting Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06354235. 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.