

**ALMOND TREE STRATEGIC CONSULTING LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2018**

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 2018

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—5

Almond Tree Strategic Consulting Limited
Balance Sheet
As at 31 August 2018

Registered number: 06354235

		2018		2017	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		9,440		11,009
			9,440		11,009
CURRENT ASSETS					
Debtors	5	7,758		9,482	
Cash at bank and in hand		44,695		45,419	
		52,453		54,901	
Creditors: Amounts Falling Due Within One Year	6	(15,069)		(19,062)	
NET CURRENT ASSETS (LIABILITIES)			37,384		35,839
TOTAL ASSETS LESS CURRENT LIABILITIES			46,824		46,848
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(2,018)		(2,018)
NET ASSETS			44,806		44,830
CAPITAL AND RESERVES					
Called up share capital	7		2		2
Profit and Loss Account			44,804		44,828
SHAREHOLDERS' FUNDS			44,806		44,830

Almond Tree Strategic Consulting Limited
Balance Sheet (continued)
As at 31 August 2018

For the year ending 31 August 2018 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

4 December 2018

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 2018

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:

	2018	2017
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 2018

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 September 2017	12,091	1,791	3,126	17,008
As at 31 August 2018	12,091	1,791	3,126	17,008
Depreciation				
As at 1 September 2017	2,418	784	2,797	5,999
Provided during the period	1,209	252	108	1,569
As at 31 August 2018	3,627	1,036	2,905	7,568
Net Book Value				
As at 31 August 2018	8,464	755	221	9,440
As at 1 September 2017	9,673	1,007	329	11,009

5. Debtors

	2018	2017
	£	£
Due within one year		
Trade debtors	7,758	8,482
Other debtors	-	1,000
	7,758	9,482

6. Creditors: Amounts Falling Due Within One Year

	2018	2017
	£	£
Corporation tax	8,751	8,706
Other taxes and social security	602	4,984
VAT	4,214	3,595
Other creditors (Current liabilities - creditors < 1 year)	986	1,285
Accruals and deferred income	516	492
	15,069	19,062

7. Share Capital

	2018	2017
Allotted, Called up and fully paid	2	2

8. Ultimate Controlling Party

There is no ultimate controlling party for the company.

Almond Tree Strategic Consulting Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2018

9. 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.

10. 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.