

**A&D CONSULTANCY LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2017**

A&D Consultancy Ltd
Unaudited Financial Statements
For The Year Ended 31 October 2017

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A&D Consultancy Ltd
Balance Sheet
As at 31 October 2017

Registered number: 07413389

	Notes	2017		2016	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		1,951		1,518
			1,951		1,518
CURRENT ASSETS					
Debtors	5	36,106		31,102	
Cash at bank and in hand		23,710		15,614	
		59,816		46,716	
Creditors: Amounts Falling Due Within One Year	6	(60,341)		(47,833)	
NET CURRENT ASSETS (LIABILITIES)			(525)		(1,117)
TOTAL ASSETS LESS CURRENT LIABILITIES			1,426		401
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(233)		(127)
NET ASSETS			1,193		274
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Profit and Loss Account			1,092		175
SHAREHOLDERS' FUNDS			1,192		275

A&D Consultancy Ltd
Balance Sheet (continued)
As at 31 October 2017

For the year ending 31 October 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 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

Ms Anwara Begum

11 April 2018

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

A&D Consultancy Ltd
Notes to the Unaudited Accounts
For The Year Ended 31 October 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 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 is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. 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:

Fixtures & Fittings	20% Reducing balance
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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.

A&D Consultancy Ltd
Notes to the Unaudited Accounts (continued)
For The Year Ended 31 October 2017

2. Average Number of Employees

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

	2017	2016
Office and administration	2	2
	<u>2</u>	<u>2</u>

4. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 November 2016	3,947
Additions	921
As at 31 October 2017	<u>4,868</u>
Depreciation	
As at 1 November 2016	2,429
Provided during the period	488
As at 31 October 2017	<u>2,917</u>
Net Book Value	
As at 31 October 2017	<u>1,951</u>
As at 1 November 2016	<u>1,518</u>

5. Debtors

	2017	2016
	£	£
Due within one year		
Trade debtors	11,478	13,976
Directors' loan accounts	24,628	17,126
	<u>36,106</u>	<u>31,102</u>

6. Creditors: Amounts Falling Due Within One Year

	2017	2016
	£	£
Corporation tax	49,511	34,219
Other taxes and social security	18	596
VAT	10,237	12,443
Accruals	575	575
	<u>60,341</u>	<u>47,833</u>

A&D Consultancy Ltd
Notes to the Unaudited Accounts (continued)
For The Year Ended 31 October 2017

7. Share Capital

	Value	Number	2017	2016
	£		£	£
Allotted, called up and fully paid				
Ordinary shares	1,000	100	100	100

8. Transactions With and Loans to Directors

Included within Debtors are the following loans to directors:

	As at 1 November 2016	Amounts advanced	Amounts repaid	As at 31 October 2017
	£	£	£	£
Ms Anwara Begum	8,563	3,751	13,000	12,314
Mr Darren Singh	8,563	3,751	13,000	12,314

The loan was repaid to the company by the directors on 10 April 2018.

Dividends paid to directors

	2017	2016
	£	£
Mr Darren Singh	56,500	43,000
Ms Anwara Begum	56,500	43,000

9. Ultimate Controlling Party

There is no controlling interest by virtue of the fact that no one shareholder owns more than 50% of the shares.

10. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 November 2015. No transitional adjustments were required.

11. General Information

A&D Consultancy Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 07413389. The registered office is Crestway, The Common, Cranbrook, Kent, TN17 2HU.

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.