

Company Registration No. 03021486 (England and Wales)

**DARLING & ALII CONSULTANTS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**  
**PAGES FOR FILING WITH REGISTRAR**

# DARLING & ALII CONSULTANTS LIMITED

## CONTENTS

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	Page
Balance sheet	1
Notes to the financial statements	2 - 4

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# DARLING & ALII CONSULTANTS LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2018

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	3		263		393
<b>Current assets</b>					
Debtors	4	-		150	
Cash at bank and in hand		1,821		1,132	
		<u>1,821</u>		<u>1,282</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(36,770)</u>		<u>(35,014)</u>	
<b>Net current liabilities</b>			<u>(34,949)</u>		<u>(33,732)</u>
<b>Total assets less current liabilities</b>			<u><u>(34,686)</u></u>		<u><u>(33,339)</u></u>
<b>Capital and reserves</b>					
Called up share capital	6		4		4
Capital redemption reserve			2		2
Profit and loss reserves			<u>(34,692)</u>		<u>(33,345)</u>
<b>Total equity</b>			<u><u>(34,686)</u></u>		<u><u>(33,339)</u></u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and signed by the director and authorised for issue on 20 December 2018

Mr M W M Darling  
**Director**

**Company Registration No. 03021486**

# DARLING & ALII CONSULTANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2018**

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### **1 Accounting policies**

#### **Company information**

Darling & Alii Consultants Limited is a private company limited by shares incorporated in England and Wales. The registered office is 1 Roman Way, Highworth, Swindon, Wiltshire, SN6 7BU.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Turnover**

Turnover represents amounts receivable for tutorial services.

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	4 years
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### **1.4 Cash at bank and in hand**

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.5 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# DARLING & ALII CONSULTANTS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 1 Accounting policies

(Continued)

#### Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 1 (2017 - 1).

### 3 Tangible fixed assets

#### Plant and machinery etc £

#### Cost

At 1 April 2017 and 31 March 2018 6,301

#### Depreciation and impairment

At 1 April 2017 5,908

Depreciation charged in the year 130

At 31 March 2018 6,038

#### Carrying amount

At 31 March 2018 263

At 31 March 2017 393

### 4 Debtors

2018 2017

Amounts falling due within one year: £ £

Other debtors - 150

### 5 Creditors: amounts falling due within one year

2018 2017

£ £

Other taxation and social security 13 2

Other creditors 36,757 35,012

36,770 35,014

## DARLING & ALII CONSULTANTS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2018*

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<b>6</b>	<b>Called up share capital</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	<b>Ordinary share capital</b>		
	<b>Issued and fully paid</b>		
	2 Ordinary shares of £1 each	2	2
	1 Ordinary A share of £1 each	1	1
	1 Ordinary D share of £1 each	1	1
		<hr/>	<hr/>
		4	4
		<hr/>	<hr/>

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