

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2015**  
**FOR**  
**ASPEN CONSULTANTS (U.K.) LIMITED**

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**ASPEN CONSULTANTS (U.K.) LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2015**

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**DIRECTOR:** Mr N P Richards

**SECRETARY:** Mrs N E Richards

**REGISTERED OFFICE:** 9 Lincoln Close  
Tupsley  
Herefordshire  
HR1 1RX

**REGISTERED NUMBER:** 03093688

**ACCOUNTANTS:** Taylor Roberts  
15b Somerset House  
Hussar Court  
Waterlooville  
Hampshire  
PO7 7SG

**ABBREVIATED BALANCE SHEET**  
**30 SEPTEMBER 2015**

	Notes	2015 £	£	2014 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		7,620		7,490
Tangible assets	3		<u>1,129</u>		<u>1,490</u>
			<b>8,749</b>		<b>8,980</b>
<b>CURRENT ASSETS</b>					
Debtors		5,130		5,834	
Cash at bank and in hand		<u>45,185</u>		<u>31,498</u>	
		<b>50,315</b>		<b>37,332</b>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>31,320</u>		<u>22,280</u>	
<b>NET CURRENT ASSETS</b>			<b>18,995</b>		<b>15,052</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>27,744</b>		<b>24,032</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		4		4
Profit and loss account			<u>27,740</u>		<u>24,028</u>
<b>SHAREHOLDERS' FUNDS</b>			<b>27,744</b>		<b>24,032</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 17 June 2016 and were signed by:

Mr N P Richards - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2015**

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**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

**Turnover**

Turnover represents net invoiced sales of services in business and management training, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

**Deferred tax**

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date.

**Research and development**

Expenditure on pure research is written off in the year in which it is incurred.

Research and development costs incurred on specific projects are capitalised when recoverability can be assessed with reasonable certainty and amortised in line with expected sales arising from the projects.

**2. RESEARCH AND DEVELOPMENT**

	<b>Total £</b>
<b>COST</b>	
At 1 October 2014	7,490
Additions	130
At 30 September 2015	<u>7,620</u>
<b>NET BOOK VALUE</b>	
At 30 September 2015	<u>7,620</u>
At 30 September 2014	<u>7,490</u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2015**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2014	
and 30 September 2015	<b>20,378</b>
<b>DEPRECIATION</b>	
At 1 October 2014	<b>18,888</b>
Charge for year	<b>361</b>
At 30 September 2015	<b>19,249</b>
<b>NET BOOK VALUE</b>	
At 30 September 2015	<b>1,129</b>
At 30 September 2014	<b>1,490</b>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	<b>2015</b>	2014
			£	£
4	Ordinary	£1	<b>4</b>	<b>4</b>

**5. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

During the year, dividends were paid to the director Mr N P Richards and close family members totalling £20,400 (2014 - £19,800)

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.