

Company Registration No. SC129132

FRONTLINE CONSULTANTS LIMITED

Abbreviated Accounts

31 March 2006

TUESDAY



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COMPANIES HOUSE

INDEPENDENT ACCOUNTANTS' REPORT ON THE UNAUDITED ABBREVIATED ACCOUNTS TO THE DIRECTORS OF FRONTLINE CONSULTANTS LIMITED

In accordance with the engagement letter dated 6 December 2006 and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the abbreviated accounts of the company which comprise of the balance sheet and the related notes 1 to 3, from the accounting records and information and explanations you have given to us

This report is made to the company's directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors, as a body, for our work, or for this report

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements



Deloitte & Touche LLP
Chartered Accountants

 January 2007

FRONTLINE CONSULTANTS LIMITED

BALANCE SHEET 31 March 2006

	Note	2006 £	2005 £
FIXED ASSETS			
Tangible assets	2	26,811	26,882
CURRENT ASSETS			
Debtors		660,312	808,001
Cash at bank and in hand		551,819	281,816
		1,212,131	1,089,817
CREDITORS: amounts falling due within one year		(651,578)	(602,374)
NET CURRENT ASSETS		560,553	487,443
TOTAL ASSETS LESS CURRENT LIABILITIES		587,364	514,325
PROVISIONS FOR LIABILITIES		(2,574)	(2,399)
NET ASSETS		584,790	511,926
CAPITAL AND RESERVES			
Called up share capital	3	139,205	139,205
Profit and loss account		445,585	372,721
SHAREHOLDERS' FUNDS		584,790	511,926

FRONTLINE CONSULTANTS LIMITED

BALANCE SHEET (continued)

31 March 2006

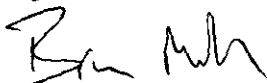
These financial statements have not been audited because the company is entitled to an exemption provided by section 249A(1) of the Companies Act 1985 and its members have not required the company to obtain an audit of these accounts in accordance with section 249B(2)

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records that comply with section 221 of the Companies Act 1985. The directors also acknowledge their responsibilities for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with section 226 of the Companies Act 1985, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions relating to small companies under section 246 of the Companies Act 1985 with respect to the delivery of individual accounts

These accounts were approved by the Directors on ³⁰ January 2007 and we confirm that we have made available all relevant records and information for their preparation

Signed on behalf of the Board of Directors



B J Mellon

Director

FRONTLINE CONSULTANTS LIMITED

NOTES TO THE BALANCE SHEET

31 March 2006

1 ACCOUNTING POLICIES

Accounting convention

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005) under the historical cost convention.

Tangible fixed assets

Depreciation is provided on cost in equal annual instalments over the estimated useful lives of the assets. The rates of depreciation are as follows

Office furniture & fittings	10% to 25% per annum
Office equipment	25% to 50% per annum
Computer equipment	10% to 25% per annum

Taxation

Current tax is provided at amounts expected to be paid using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax, in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements

Deferred tax is measured at the average rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date

Deferred tax is measured on a non discounted basis

Leases

Assets obtained under finance leases and hire purchase contracts are capitalised at their fair value on acquisition and depreciated over their estimated useful lives. The capital elements of future lease and hire purchase obligations are recorded as liabilities, while interest elements are charged to the profit and loss account over the period of the contracts to produce a constant rate of charge on the balance of capital repayments outstanding. Hire purchase transactions are dealt with similarly, except that assets are depreciated over their useful lives.

Rentals under operating leases are charged on a straight-line basis over the lease term, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight line basis over the lease term, except where the period to the review date on which the rent is first expected to be adjusted to the prevailing market rate is shorter to the full lease term, in which case the shorter period is used

Pension costs

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account in the period to which they relate

FRONTLINE CONSULTANTS LIMITED

NOTES TO THE BALANCE SHEET 31 March 2006

2 TANGIBLE FIXED ASSETS

	Total £
Cost	
At 1 April 2005	68,683
Additions in year	20,972
Disposals in year	(16,839)
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At 31 March 2006	72,816
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Accumulated depreciation	
At 1 April 2005	41,801
Charge in year	17,902
Disposals in year	(13,698)
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At 31 March 2006	46,005
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Net book value	
At 31 March 2006	26,811
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At 31 March 2005	26,882
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3 CALLED UP SHARE CAPITAL

	2006 £	2005 £
Authorised		
300,000 Ordinary shares of £1.00 each	300,000	300,000
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Called up, allotted and fully paid		
127,340 Ordinary shares of £1 each	127,340	127,340
Partly called up, allotted and fully paid		
11,865 Ordinary shares of £1 each	11,865	11,865
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	139,205	139,205
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