

**Registered Number 01777868**

**A.C.S. RECRUITMENT CONSULTANTS LIMITED**

**Abbreviated Accounts**

**30 September 2014**

## Abbreviated Balance Sheet as at 30 September 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
<b>Fixed assets</b>			
Tangible assets	2	13,251	15,762
Investments	3	13,699	13,699
		<u>26,950</u>	<u>29,461</u>
<b>Current assets</b>			
Debtors		58,410	26,791
Cash at bank and in hand		57,898	60,888
		<u>116,308</u>	<u>87,679</u>
<b>Creditors: amounts falling due within one year</b>		<u>(148,702)</u>	<u>(111,617)</u>
<b>Net current assets (liabilities)</b>		<u>(32,394)</u>	<u>(23,938)</u>
<b>Total assets less current liabilities</b>		<u>(5,444)</u>	<u>5,523</u>
<b>Provisions for liabilities</b>		<u>(2,349)</u>	<u>(2,803)</u>
<b>Total net assets (liabilities)</b>		<u>(7,793)</u>	<u>2,720</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(7,893)	2,620
<b>Shareholders' funds</b>		<u>(7,793)</u>	<u>2,720</u>

- For the year ending 30 September 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 22 June 2015

And signed on their behalf by:

**I D Hamilton-Burke, Director**

**H M C Rutherford, Director**

**Notes to the Abbreviated Accounts for the period ended 30 September 2014****1 Accounting Policies****Basis of measurement and preparation of accounts**

The financial statements are prepared under the historical cost convention.

The company is reliant upon the support of ACS Holdings Limited, its parent company, for its day to day working capital requirements. The directors consider that this support will continue and therefore the directors consider it appropriate to prepare the financial statements on a going concern basis.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

**Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

**Turnover policy**

Turnover represents the amount derived from the provision of services falling within the company's activities after the deduction of trade discounts and value added tax. Turnover is recognised when the services are physically received by the customer.

**Tangible assets depreciation policy**

Tangible fixed assets are stated at cost less depreciation. Depreciated is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings leasehold - 2% straight line

Computer equipment - 33% straight line

Fixtures, fittings & equipment - 15% reducing balance

Motor vehicles - 25% straight line

**Other accounting policies**

Deferred tax

Deferred tax is provided in full in respect of taxation deferred by timing differences using the liability method only to the extent that, in the opinion of the directors, there is a reasonable probability that a liability or asset will crystallise in the foreseeable future.

**2 Tangible fixed assets**

£

Cost

At 1 October 2013	83,795
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2014	<u>83,795</u>
<b>Depreciation</b>	
At 1 October 2013	68,033
Charge for the year	2,511
On disposals	-
At 30 September 2014	<u>70,544</u>
<b>Net book values</b>	
At 30 September 2014	<u>13,251</u>
At 30 September 2013	<u>15,762</u>

### 3 Fixed assets Investments

Fixed asset investments are stated at cost less provision for diminution in value.

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