Registered Number 03490030

ABCR (UK) LTD

Abbreviated Accounts

31 March 2014

ABCR (UK) LTD **Registered Number 03490030**

Abbreviated Balance Sheet as at 31 March 2014

	Notes	*2014*	*2013*
		£	£
Current assets			
Debtors		118,585	141,789
Cash at bank and in hand		3,881	4,818
		122,466	146,607
Creditors: amounts falling due within one year		(6,680)	(6,872)
Net current assets (liabilities)		115,786	139,735
Total assets less current liabilities		115,786	139,735
Total net assets (liabilities)		115,786	139,735
Capital and reserves			
Called up share capital	2	95	95
Profit and loss account		115,691	139,640
Shareholders' funds		115,786	139,735

- For the year ending 31 March 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 11 December 2014

And signed on their behalf by:
Ulrike Braunagel, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2014

1 Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Other accounting policies

Deferred taxation

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 have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2 Called Up Share Capital

Allotted, called up and fully paid:

	2014	*2013*
	£	£
95 Ordinary shares of £1 each	95	95

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