

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2012
FOR
A C BOWDEN CONSULTANCY LIMITED

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for the year ended 30 September 2012**

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ABBREVIATED BALANCE SHEET
30 September 2012

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Tangible assets	2		4,063		4,046
CURRENT ASSETS					
Debtors		7,899		7,379	
Cash at bank		<u>19,507</u>		<u>44,547</u>	
		27,406		51,926	
CREDITORS					
Amounts falling due within one year		<u>41,439</u>		<u>59,732</u>	
NET CURRENT LIABILITIES			<u>(14,033)</u>		<u>(7,806)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(9,970)</u>		<u>(3,760)</u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			<u>(9,972)</u>		<u>(3,762)</u>
SHAREHOLDERS' FUNDS			<u>(9,970)</u>		<u>(3,760)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Board of Directors on 17 April 2013 and were signed on its behalf by:

A C Bowden - Director

NOTES TO THE ABBREVIATED ACCOUNTS
for the year ended 30 September 2012

1. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

The accounts have been prepared in accordance with applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

At the balance sheet date the company had net current liabilities of £14,033 and total liabilities of £9,970. Included within creditors due within one year is a directors loan of £39,357. The directors have agreed to continue to support the company as necessary and with projected profitable trade the directors are of the opinion that the company is a going concern and the financial statements have been prepared on this basis.

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 April 2008).

Turnover

Turnover represents net invoiced sales of services, 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.

Office equipment	- 20% on reducing balance
Furniture and equipment	- 15% on reducing balance

Deferred tax

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

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

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the year ended 30 September 2012

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2011	18,089
Additions	1,007
At 30 September 2012	<u>19,096</u>
DEPRECIATION	
At 1 October 2011	14,043
Charge for year	990
At 30 September 2012	<u>15,033</u>
NET BOOK VALUE	
At 30 September 2012	<u>4,063</u>
At 30 September 2011	<u>4,046</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2012 £	2011 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

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