

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2009**  
**FOR**  
**A C BOWDEN CONSULTANCY LIMITED**



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**A C BOWDEN CONSULTANCY LIMITED**

**CONTENTS OF THE ABBREVIATED ACCOUNTS**  
**for the year ended 30 September 2009**

	<b>Page</b>
<b>Abbreviated Balance Sheet</b>	<b>1</b>
<b>Notes to the Abbreviated Accounts</b>	<b>2</b>

**A C BOWDEN CONSULTANCY LIMITED**

**ABBREVIATED BALANCE SHEET**

**30 September 2009**

	Notes	2009 £	£	2008 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		3,163		3,910
<b>CURRENT ASSETS</b>					
Debtors		17,156		22,879	
Cash at bank and in hand		39,638		34,129	
		<u>56,794</u>		<u>57,008</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>58,696</u>		<u>48,324</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(1,902)</u>		<u>8,684</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,261</u>		<u>12,594</u>
<b>PROVISIONS FOR LIABILITIES</b>			<u>365</u>		<u>447</u>
<b>NET ASSETS</b>			<u><u>896</u></u>		<u><u>12,147</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		2		2
Profit and loss account			<u>894</u>		<u>12,145</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>896</u></u>		<u><u>12,147</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2009

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2009 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
- (b) 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

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 16 April 2010 and were signed on its behalf by



A C Bowden - Director

The notes form part of these abbreviated accounts

**A C BOWDEN CONSULTANCY LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**for the year ended 30 September 2009**

**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 £1,902. Included within creditors due within one year is a directors loan of £55,628. 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.

**2 TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 October 2008	
and 30 September 2009	<b>15,559</b>
<b>DEPRECIATION</b>	
At 1 October 2008	<b>11,649</b>
Charge for year	<b>747</b>
At 30 September 2009	<b>12,396</b>
<b>NET BOOK VALUE</b>	
At 30 September 2009	<b>3,163</b>
At 30 September 2008	<b>3,910</b>

**A C BOWDEN CONSULTANCY LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**for the year ended 30 September 2009**

**3 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid  
Number Class

Nominal  
value  
£1

**2009**  
**£**

**2008**  
**£**

2 Ordinary

2

2

**4 TRANSACTIONS WITH DIRECTORS**

During the year an amount of £504 was provided for use of home as office (2008 - £504)