

Company Registration Number 04073512

AST Recruitment Limited

Abbreviated accounts

31 December 2014

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AST Recruitment Limited

Abbreviated accounts

Year ended 31 December 2014

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AST Recruitment Limited

Independent auditor's report to AST Recruitment Limited

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts which comprise the balance sheet and the related notes, together with the financial statements of AST Recruitment Limited for the year ended 31 December 2014 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's 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 for our work, for this report, or for the opinions we have formed.


Respective responsibilities of director and auditor

The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



PAUL FENNER (Senior Statutory Auditor)
for and on behalf of **MOORE STEPHENS LLP**
Chartered Accountants and Statutory Auditor
Birmingham

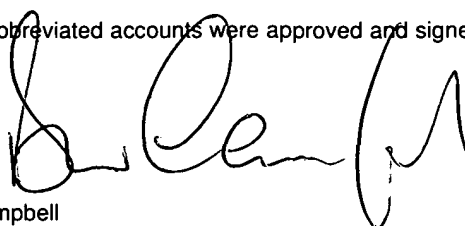
28 September 2015

AST Recruitment Limited
Abbreviated balance sheet
As at 31 December 2014

	Note	2014 £	2013 £
Fixed assets	2		
Tangible assets		-	-
Current assets			
Debtors		132,709	353,827
Cash at bank and in hand		912	7,208
		<u>133,621</u>	<u>361,035</u>
Creditors: amounts falling due within one year		<u>(319,251)</u>	<u>(532,544)</u>
Net current liabilities		<u>(185,630)</u>	<u>(171,509)</u>
Total assets less current liabilities		<u>(185,630)</u>	<u>(171,509)</u>
Capital and reserves			
Called-up equity share capital	3	500	500
Profit and loss account		<u>(186,130)</u>	<u>(172,009)</u>
Deficit		<u>(185,630)</u>	<u>(171,509)</u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 28 September 2015.



B W Campbell

Company Registration Number: 04073512

The notes on pages 3 to 4 form part of these abbreviated accounts.

AST Recruitment Limited

Notes to the abbreviated accounts

Year ended 31 December 2014

1. Accounting policies

Basis of accounting

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).

Going concern

These financial statements have been prepared on the basis that the company will continue trading as a going concern. At 31 December 2014 the company had negative shareholders funds of £185,630 and net current liabilities amounting to £185,630 as well as incurring a loss during the period of £14,121.

The company's ultimate parent, Envisage Investments Limited, has confirmed that it will continue to provide the company with sufficient financial support and working capital to fund the losses and enable the company to meet its ongoing liabilities as they fall due.

On this basis the directors consider the going concern basis of accounting remains appropriate.

Related parties transactions

The company is a wholly owned subsidiary of Envisage Group Limited, the consolidated accounts of which are publicly available. Accordingly, the company has taken advantage of the exemption in the FRSE from disclosing transactions with members or investees of the Envisage Group Limited group.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Leasehold Property	- 25% on cost
Fixtures & Fittings	- 25% straight line

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Finance lease agreements

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

AST Recruitment Limited

Notes to the abbreviated accounts

Year ended 31 December 2014

1. Accounting policies (*continued*)

Deferred taxation

Deferred tax is recognised in respect of all material 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.

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. Fixed assets

	Tangible assets £
Cost	
At 1 January 2014	69,683
Disposals	(69,683)
At 31 December 2014	–
Depreciation	
At 1 January 2014	69,683
On disposals	(69,683)
At 31 December 2014	–
Net book value	
At 31 December 2014	–
At 31 December 2013	–

3. Share capital

Allotted, called up and fully paid:

	2014 No	£	2013 No	£
Ordinary shares of £1 each	500	500	500	500

4. Ultimate parent company

The company's parent company is Envisage Group Limited, a company registered in the U.K. and the ultimate parent company is Envisage Investments Limited, a company registered in Guernsey.

The company is under the ultimate control of Mr G Hudson.

Group accounts can be obtained from Envisage Group Limited's registered office at 12 Herald Way, Binley Industrial Estate, Coventry, United Kingdom, CV3 2NY.