

**ABA CONSULTING LIMITED**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

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FOR THE YEAR ENDED 30 JUNE 2014**

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**ABA CONSULTING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2014**

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**DIRECTORS:**

Mr. N J Akroyd  
Mr. A J Akroyd

**SECRETARY:**

Mr. A J Akroyd

**REGISTERED OFFICE:**

7 St John Street  
Mansfield  
Nottinghamshire  
NG18 1QH

**REGISTERED NUMBER:**

05051928

**ACCOUNTANTS:**

ApC  
Chartered Accountants  
7 St John Street  
Mansfield  
Nottinghamshire  
NG18 1QH

**ABBREVIATED BALANCE SHEET**  
**30 JUNE 2014**

		2014		2013	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		2,832		4,625
<b>CURRENT ASSETS</b>					
Debtors		123,260		123,718	
Cash at bank and in hand		115,133		75,826	
		<u>238,393</u>		<u>199,544</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>143,697</u>		<u>120,531</u>	
<b>NET CURRENT ASSETS</b>			<u>94,696</u>		<u>79,013</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			97,528		83,638
<b>PROVISIONS FOR LIABILITIES</b>			<u>566</u>		<u>10,000</u>
<b>NET ASSETS</b>			<u><u>96,962</u></u>		<u><u>73,638</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		4		4
Profit and loss account			<u>96,958</u>		<u>73,634</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>96,962</u></u>		<u><u>73,638</u></u>

The notes form part of these abbreviated accounts

**ABBREVIATED BALANCE SHEET - continued**  
**30 JUNE 2014**

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The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2014 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
- (b) 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 22 January 2015 and were signed on its behalf by:

Mr. A J Akroyd - Director

Mr. N J Akroyd - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2014**

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**1. ACCOUNTING POLICIES**

**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 the value excluding Value Added Tax of goods and services provided to customers during the year. In respect of goods and services provided, all income is taken to profit and loss at the same point as the right to receive consideration has been acquired.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Straight line over 6 years
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

**Deferred tax**

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

**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.

**Financial instruments**

Financial instruments and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 30 JUNE 2014

2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 July 2013	21,794
Additions	3,540
Disposals	(13,073)
At 30 June 2014	<u>12,261</u>
<b>DEPRECIATION</b>	
At 1 July 2013	17,169
Charge for year	975
Eliminated on disposal	(8,715)
At 30 June 2014	<u>9,429</u>
<b>NET BOOK VALUE</b>	
At 30 June 2014	<u>2,832</u>
At 30 June 2013	<u>4,625</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
2	Ordinary	£1	2	2
2	Ordinary A	£1	<u>2</u>	<u>2</u>
			<u>4</u>	<u>4</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.