

**Registered Number 07661951**

**PCD CONSULTANCY (UK) LIMITED**

**Abbreviated Accounts**

**30 June 2015**

## Abbreviated Balance Sheet as at 30 June 2015

	Notes	2015	2014
		£	£
<b>Fixed assets</b>			
Intangible assets	2	40,000	50,000
Tangible assets	3	255,549	240,957
		<u>295,549</u>	<u>290,957</u>
<b>Current assets</b>			
Debtors		177,981	256,747
Cash at bank and in hand		20,058	12,137
		<u>198,039</u>	<u>268,884</u>
<b>Creditors: amounts falling due within one year</b>		(204,340)	(219,607)
<b>Net current assets (liabilities)</b>		<u>(6,301)</u>	<u>49,277</u>
<b>Total assets less current liabilities</b>		<u>289,248</u>	<u>340,234</u>
<b>Creditors: amounts falling due after more than one year</b>		(141,820)	(99,232)
<b>Provisions for liabilities</b>		(67,576)	(48,192)
<b>Total net assets (liabilities)</b>		<u><u>79,852</u></u>	<u><u>192,810</u></u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Share premium account		79,999	79,999
Profit and loss account		(149)	112,809
<b>Shareholders' funds</b>		<u><u>79,852</u></u>	<u><u>192,810</u></u>

- For the year ending 30 June 2015 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 10 March 2016

And signed on their behalf by:

**P Cork, Director**

## Notes to the Abbreviated Accounts for the period ended 30 June 2015

## 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.

**Turnover policy**

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

**Tangible assets depreciation policy**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

**Intangible assets amortisation policy**

Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its estimated useful life up to a maximum of 20 years. This length of time is presumed to be the maximum useful life of purchased goodwill because it is difficult to make projections beyond this period. Goodwill is reviewed for impairment at the end of the first financial year following each acquisition and subsequently as and when necessary if circumstances emerge that indicate that the carrying value may not be recoverable.

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 July 2014	80,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2015	<u>80,000</u>
<b>Amortisation</b>	
At 1 July 2014	30,000
Charge for the year	10,000
On disposals	-
At 30 June 2015	<u>40,000</u>
<b>Net book values</b>	
At 30 June 2015	<u><u>40,000</u></u>
At 30 June 2014	<u><u>50,000</u></u>

## 3 Tangible fixed assets

£

**Cost**

At 1 July 2014	335,131
Additions	161,772
Disposals	(120,180)
Revaluations	-
Transfers	-
At 30 June 2015	<u>376,723</u>

**Depreciation**

At 1 July 2014	94,174
Charge for the year	64,851
On disposals	(37,851)
At 30 June 2015	<u>121,174</u>

**Net book values**

At 30 June 2015	<u>255,549</u>
At 30 June 2014	<u>240,957</u>

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