Registered Number SC352349

ACB CONSULTANCY SERVICES LIMITED

Abbreviated Accounts

31 December 2014

ACB CONSULTANCY SERVICES LIMITED **Registered Number SC352349**

Abbreviated Balance Sheet as at 31 December 2014

	Notes	*2014*	*2013*
		£	£
Fixed assets			
Tangible assets	2	2,106	4,032
		2,106	4,032
Current assets			
Stocks		314,100	314,100
Debtors		1,767	1,767
Cash at bank and in hand		7,490	4,041
		323,357	319,908
Creditors: amounts falling due within one year		(302,063)	(298,668)
Net current assets (liabilities)		21,294	21,240
Total assets less current liabilities		23,400	25,272
Total net assets (liabilities)		23,400	25,272
Capital and reserves			
Called up share capital		1	1
Other reserves		23,399	25,271
Shareholders' funds		23,400	25,272

- For the year ending 31 December 2014 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 27 September 2015

And signed on their behalf by:
Ann Budge, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2014

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 total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

Tangible assets depreciation policy
Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

Valuation information and policy
Work in progress is valued at the lower of cost and net realisable value.

2 Tangible fixed assets

	£
Cost	
At 1 January 2014	7,704
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2014	7,704
Depreciation	
At 1 January 2014	3,672
Charge for the year	1,926
On disposals	-
At 31 December 2014	5,598
Net book values	
At 31 December 2014	2,106
At 31 December 2013	4,032