

**ACB MANAGEMENT SERVICES LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30 NOVEMBER 2012**

**BLOOMER HEAVEN LIMITED**  
Chartered Accountants  
Rutland House  
148 Edmund Street  
Birmingham  
B3 2FD



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**ACB MANAGEMENT SERVICES LIMITED**

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**ACB MANAGEMENT SERVICES LIMITED**  
**REGISTERED NUMBER: 04581284**

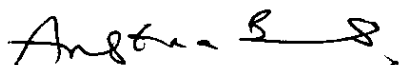
**ABBREVIATED BALANCE SHEET**  
**AS AT 30 NOVEMBER 2012**

	Note	2012 £	2011 £
<b>Fixed assets</b>			
Intangible assets	2	14,441	15,884
Tangible assets	3	-	-
		<u>14,441</u>	<u>15,884</u>
<b>Current assets</b>			
Debtors		735	728
Cash at bank		21,091	18,667
		<u>21,826</u>	<u>19,395</u>
<b>Creditors: amounts falling due within one year</b>		<u>(5,359)</u>	<u>(3,927)</u>
<b>Net current assets</b>		<u>16,467</u>	<u>15,468</u>
<b>Net assets</b>		<u>30,908</u>	<u>31,352</u>
<b>Capital and reserves</b>			
Called up share capital	4	1	1
Profit and loss account		30,907	31,351
<b>Shareholders' funds</b>		<u>30,908</u>	<u>31,352</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act

The director acknowledges her responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 November 2012 and of its loss for the year in accordance with the requirements of sections 394 and 395 of the Act 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, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 31 May 2013



**A.C. Burns**  
**Director**

The notes on pages 2 to 3 form part of these abbreviated accounts

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## **ACB MANAGEMENT SERVICES LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2012**

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#### **1 Accounting Policies**

##### **1.1 Basis of preparation of financial statements**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

##### **1.2 Turnover**

Turnover comprises revenue recognised by the company in respect of services supplied during the year, exclusive of Value Added Tax

##### **1.3 Intangible fixed assets and amortisation**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the profit and loss account over its estimated economic life.

Amortisation is provided at the following rates

Goodwill	- 5% straight line on cost
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##### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Computer equipment	- 25% straight line on cost
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##### **1.5 Deferred tax**

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

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**ACB MANAGEMENT SERVICES LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 NOVEMBER 2012**

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**2 Intangible fixed assets**

	£
<b>Cost</b>	
At 1 December 2011 and 30 November 2012	<u>28,871</u>
<b>Amortisation</b>	
At 1 December 2011	12,987
Charge for the year	<u>1,443</u>
At 30 November 2012	<u>14,430</u>
<b>Net book value</b>	
At 30 November 2012	<u>14,441</u>
At 30 November 2011	<u>15,884</u>

**3. Tangible fixed assets**

	£
<b>Cost</b>	
At 1 December 2011 and 30 November 2012	<u>408</u>
<b>Depreciation</b>	
At 1 December 2011 and 30 November 2012	<u>408</u>
<b>Net book value</b>	
At 30 November 2012	<u>-</u>
At 30 November 2011	<u>-</u>

**4. Share capital**

	2012 £	2011 £
<b>Allotted, called up and fully paid</b>		
1 Ordinary share of £1	<u>1</u>	<u>1</u>

**5 Director's benefits: advances, credit and guarantees**

During the year there were unsecured, interest-free advances made to Mrs A C Burns totalling £16,000, all of which was repaid by 30 November 2012