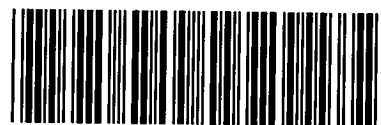


REGISTRARS  
COPY

REGISTRATION NUMBER: 05242632

**A C S BOWER LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

TUESDAY



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COMPANIES HOUSE

**A C S BOWER LIMITED**  
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**ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY  
ACCOUNTS OF  
A C S BOWER LIMITED  
FOR THE YEAR ENDED 30 SEPTEMBER 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A C S Bower Limited for the year ended 30 September 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of A C S Bower Limited, as a body, in accordance with the terms of our engagement letter dated 16 March 2010. Our work has been undertaken to prepare for your approval the accounts of A C S Bower Limited and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A C S Bower Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A C S Bower Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of A C S Bower Limited. You consider that A C S Bower Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of A C S Bower Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Morgan Harris Ltd  
Accountants  
114 High Street  
Witney  
Oxon  
OX28 6HT  
23 January 2015

**A C S BOWER LIMITED**  
**(REGISTRATION NUMBER: 05242632)**  
**ABBREVIATED BALANCE SHEET AT 30 SEPTEMBER 2014**

	NOTE	2014 £	2013 £
<b>Fixed assets</b>			
Intangible fixed assets		10,000	11,000
Tangible fixed assets		<u>1,613</u>	<u>2,150</u>
		<u>11,613</u>	<u>13,150</u>
<b>Current assets</b>			
Stocks		801	430
Debtors		13,203	9,349
Cash at bank and in hand		<u>960</u>	<u>8,766</u>
		14,964	18,545
Creditors: Amounts falling due within one year		<u>(26,156)</u>	<u>(29,837)</u>
Net current liabilities		<u>(11,192)</u>	<u>(11,292)</u>
Total assets less current liabilities		421	1,858
Provisions for liabilities		<u>(38)</u>	<u>(83)</u>
Net assets		<u>383</u>	<u>1,775</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		<u>283</u>	<u>1,675</u>
Shareholders' funds		<u>383</u>	<u>1,775</u>

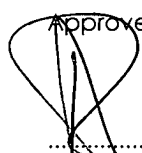
For the year ending 30 September 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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 director on 22 January 2015

  
.....  
Mr A C S Bower  
Director

**1 ACCOUNTING POLICIES****BASIS OF PREPARATION**

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).

**GOING CONCERN**

The financial statements have been prepared on a going concern basis.

**TURNOVER**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**GOODWILL**

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

**AMORTISATION**

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

**ASSET CLASS**

Goodwill

**AMORTISATION METHOD AND RATE**

5% straight line basis

**DEPRECIATION**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

**ASSET CLASS**

Motor vehicles

Office equipment

**DEPRECIATION METHOD AND RATE**

25% reducing balance basis

25% reducing balance basis

**WORK IN PROGRESS**

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**DEFERRED TAX**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**PENSIONS**

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

**A C S BOWER LIMITED**

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

..... **CONTINUED**

**2 FIXED ASSETS**

	<b>INTANGIBLE ASSETS £</b>	<b>TANGIBLE ASSETS £</b>	<b>TOTAL £</b>
<b>Cost</b>			
At 1 October 2013	20,000	11,226	31,226
At 30 September 2014	20,000	11,226	31,226
<b>Depreciation</b>			
At 1 October 2013	9,000	9,076	18,076
Charge for the year	1,000	537	1,537
At 30 September 2014	10,000	9,613	19,613
<b>Net book value</b>			
At 30 September 2014	10,000	1,613	11,613
At 30 September 2013	11,000	2,150	13,150

**3 SHARE CAPITAL**

**ALLOTTED, CALLED UP AND FULLY PAID SHARES**

	<b>2014</b>		<b>2013</b>	
	<b>NO.</b>	<b>£</b>	<b>NO.</b>	<b>£</b>
Ordinary A voting shares of £1 each	100	100	100	100

**4 RELATED PARTY TRANSACTIONS**

**DIRECTOR'S ADVANCES AND CREDITS**

	<b>2014 ADVANCE/ CREDIT £</b>	<b>2014 REPAID £</b>	<b>2013 ADVANCE/ CREDIT £</b>	<b>2013 REPAID £</b>
<b>MR A C S BOWER</b>				
Overdrawn loan	1,090	-	-	-

**5 CONTROL**

The company is controlled by the director who owns 80% of the called up share capital.