

**ABB Consulting - Europe Limited**  
**Filleted Accounts Cover**

**ABB Consulting - Europe Limited**

**Company No. 08012862**

**Information for Filing with The Registrar**

**31 March 2023**

**ABB Consulting - Europe Limited****Directors Report Registrar**

The Directors present their report and the accounts for the year ended 31 March 2023.

**Principal activities**

The principal activity of the company during the year under review was that of consulting, market research and public opinion polling.

**Directors**

The Directors who served at any time during the year were as follows:

A. Brennan

P. Brennan

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

A. Brennan

Director

21 December 2023

**ABB Consulting - Europe Limited**  
**Balance Sheet Registrar**  
**at 31 March 2023**  
**Company No. 08012862**

	<b>Notes</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	4	-	311
Investments	5	265,981	111,928
		<u>265,981</u>	<u>112,239</u>
<b>Current assets</b>			
Debtors	6	5,833	23,932
Cash at bank and in hand		1,838	140,153
		<u>7,671</u>	<u>164,085</u>
<b>Creditors: Amount falling due within one year</b>	7	(52,590)	(44,695)
<b>Net current (liabilities)/assets</b>		<u>(44,919)</u>	<u>119,390</u>
<b>Total assets less current liabilities</b>		<u>221,062</u>	<u>231,629</u>
<b>Net assets</b>		<u>221,062</u>	<u>231,629</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account	8	220,962	231,529
		<u>221,062</u>	<u>231,629</u>
<b>Total equity</b>		<u>221,062</u>	<u>231,629</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 March 2023 the company was entitled to exemption from audit 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 21 December 2023 and signed on its behalf by:

A. Brennan  
Director  
21 December 2023

**ABB Consulting - Europe Limited**  
**Notes to the Accounts Registrar**  
**for the year ended 31 March 2023**

**1 General information**

ABB Consulting - Europe Limited is a private company limited by shares and incorporated in England and Wales.

Its registered number is: 08012862

Its registered office is:

473 Warrington Road

Culcheth

Warrington

WA3 5QU

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**2 Accounting policies**

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer rebates and other similar allowances.

**Tangible fixed assets and depreciation**

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Furniture, fittings and equipment 33% Straight line

**Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**Investments**

Unlisted investments (except those held as subsidiaries, associates or joint ventures) are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, any changes in fair value are recognised in profit and loss.

**Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**Foreign currencies**

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

Transactions in currencies, other than the functional currency of the Company, are recorded at the rate of exchange on the date the transaction occurred. Monetary items denominated in other currencies are translated at the rate prevailing at the end of the reporting period. All differences are taken to the profit and loss account. Non-monetary items that are measured at historic cost in a foreign currency are not retranslated.

### 3 Employees

The average monthly number of employees (including directors) during the year was:

2023 Number	2022 Number
4	4

### 4 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
<b>Cost or revaluation</b>		
At 1 April 2022	4,262	4,262
At 31 March 2023	4,262	4,262
<b>Depreciation</b>		
At 1 April 2022	3,951	3,951
Charge for the year	311	311
At 31 March 2023	4,262	4,262
<b>Net book values</b>		
At 31 March 2023	-	-
At 31 March 2022	311	311

### 5 Investments

	Other investments £	Total £
<b>Cost or valuation</b>		
At 1 April 2022	111,928	111,928
Additions	238,555	238,555
Revaluation	(3,002)	(3,002)
Disposals	(81,500)	(81,500)
At 31 March 2023	265,981	265,981
<b>Provisions/Impairment</b>		
<b>Net book values</b>		
At 31 March 2023	265,981	265,981
At 31 March 2022	111,928	111,928

### 6 Debtors

	2023 £	2022 £
Trade debtors	5,833	12,458
Other debtors	-	9,974
Prepayments and accrued income	-	1,500
	5,833	23,932

## 7 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	12,318	2,575
Taxes and social security	7,450	13,289
Loans from directors	21,500	26,660
Other creditors	10,433	1,281
Accruals and deferred income	889	890
	<u>52,590</u>	<u>44,695</u>

## 8 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

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.