

Company Registration No. 11226708 (England and Wales)

ACMF CONSULTING LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

PAGES FOR FILING WITH REGISTRAR



Celixir House
Stratford Business & Technology Park
Innovation Way, Banbury Road
Stratford-upon-Avon
Warwickshire
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CV37 7GZ

ACMF CONSULTING LIMITED

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ACMF CONSULTING LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

		2025	2024
	Notes	£	£
Fixed assets			
Tangible assets	3	7,239	5,076
Current assets			
Debtors	4	196,536	253,722
Cash at bank and in hand		350,541	162,514
		<u>547,077</u>	<u>416,236</u>
Creditors: amounts falling due within one year	5	<u>(155,030)</u>	<u>(90,693)</u>
Net current assets		392,047	325,543
Total assets less current liabilities		<u>399,286</u>	<u>330,619</u>
Provisions for liabilities		<u>(1,810)</u>	<u>-</u>
Net assets		<u>397,476</u>	<u>330,619</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss reserves		397,376	330,519
Total equity		<u>397,476</u>	<u>330,619</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

ACMF CONSULTING LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

The financial statements were approved by the board of directors and authorised for issue on 8 December 2025 and are signed on its behalf by:

Mr A C Ferguson
Director

Company registration number 11226708 (England and Wales)

ACMF CONSULTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

ACMF Consulting Limited is a private company limited by shares incorporated in England and Wales. The registered office is Celixir House, Stratford Business & Technology Park, Innovation Way, Banbury Road, Stratford-upon-Avon, Warwickshire, United Kingdom, CV37 7GZ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.5 Taxation

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

ACMF CONSULTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date 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 is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.6 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	2	2
	==	==

ACMF CONSULTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2024	3,257	8,265	11,522
Additions	-	4,280	4,280
Disposals	-	(1,936)	(1,936)
	<u>3,257</u>	<u>10,609</u>	<u>13,866</u>
At 31 March 2025	3,257	10,609	13,866
Depreciation and impairment			
At 1 April 2024	909	5,537	6,446
Depreciation charged in the year	335	1,375	1,710
Eliminated in respect of disposals	-	(1,529)	(1,529)
	<u>1,244</u>	<u>5,383</u>	<u>6,627</u>
At 31 March 2025	1,244	5,383	6,627
Carrying amount			
At 31 March 2025	<u>2,013</u>	<u>5,226</u>	<u>7,239</u>
At 31 March 2024	<u>2,348</u>	<u>2,728</u>	<u>5,076</u>

4 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	194,260	253,318
Other debtors	2,276	404
	<u>196,536</u>	<u>253,722</u>

5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	67,706	538
Taxation and social security	82,514	68,111
Other creditors	4,810	22,044
	<u>155,030</u>	<u>90,693</u>

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.