REGISTERED NUMBER: SC423939 (Scotland)

Abbreviated Accounts For The Year Ended 30 June 2015

for

AKS IT Project Services Limited

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For The Year Ended 30 June 2015

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AKS IT Project Services Limited

Company Information
For The Year Ended 30 June 2015

DIRECTOR:	A Smith
SECRETARY:	Mrs M Smith
REGISTERED OFFICE:	5 Oswald Street Glasgow G1 4QR
REGISTERED NUMBER:	SC423939 (Scotland)
ACCOUNTANTS:	Robb Ferguson Chartered Accountants 5 Oswald Street Glasgow G1 4QR

Abbreviated Balance Sheet
30 June 2015

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Tangible assets	2		**6,724**		8,520
CURRENT ASSETS					
Debtors		**9,559**		18,968	
Cash at bank		**21,840**		1,800	
		31,399		20,768	
CREDITORS					
Amounts falling due within one year		**37,147**		28,949	
NET CURRENT LIABILITIES			**(5,748)**		(8,181)
TOTAL ASSETS LESS CURRENT LIABILITIES			**976**		339
CAPITAL AND RESERVES					
Called up share capital	3		**100**		100
Profit and loss account			**876**		239
SHAREHOLDERS' FUNDS			**976**		339

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 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 have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 15 January 2016 and were signed by:

A Smith - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
For The Year Ended 30 June 2015

1. **ACCOUNTING POLICIES**

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover is stated net of VAT and trade discounts. Turnover from the sale of goods is recognised when the goods are physically delivered to the customer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Motor vehicles	- 25% on reducing balance
Computer Equipment	- 33.33% on cost

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred at the balance sheet date. Timing differences are differences between the Company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains or losses in tax assessments in periods different from those in which they are recognised in the financial statements. Deferred tax assets are recognised to the extent they are recoverable and where future taxable profits are anticipated.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantially enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

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2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 July 2014	**15,594**
Additions	**912**
Disposals	**(825)**
At 30 June 2015	**15,681**
DEPRECIATION	
At 1 July 2014	**7,074**
Charge for year	**2,708**
Eliminated on disposal	**(825)**
At 30 June 2015	**8,957**
NET BOOK VALUE	
At 30 June 2015	**6,724**
At 30 June 2014	8,520

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2015** **£**	2014 £
1	Ordinary	£1	**100**	100

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.