

Registered number
3270215

Abel Applications Limited

Abbreviated Accounts

31 March 2013

TUESDAY



A2NXBLQZ

A22

24/12/2013

#92

COMPANIES HOUSE

Abel Applications Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Abel Applications Limited for the year ended 31 March 2013

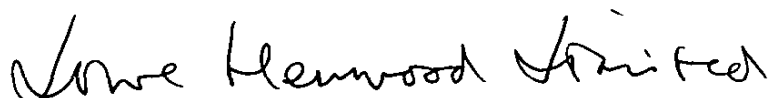
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Abel Applications Limited for the year ended 31 March 2013 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

This report is made solely to the Board of Directors of Abel Applications Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Abel Applications Limited and state those matters that we have agreed to state to the Board of Directors of Abel Applications Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Abel Applications Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Abel Applications 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 loss of Abel Applications Limited. You consider that Abel Applications 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 Abel Applications 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 abbreviated accounts.



Lowe Henwood Limited
Chartered Accountants
The Lodge
149 Mannamead Road
Plymouth
PL3 5NU

13 December 2013

Abel Applications Limited
Registered number:
Abbreviated Balance Sheet
as at 31 March 2013

3270215

	Notes	2013 £	2012 £
Current assets			
Debtors	-	70	
Cash at bank and in hand	129	446	
	<u>129</u>	<u>516</u>	
Creditors: amounts falling due within one year	(4,254)	(4,411)	
Net current liabilities		<u>(4,125)</u>	<u>(3,895)</u>
Net liabilities		<u>(4,125)</u>	<u>(3,895)</u>
Capital and reserves			
Called up share capital	2	2	2
Profit and loss account		(4,127)	(3,897)
Shareholders' funds		<u>(4,125)</u>	<u>(3,895)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

Members have not required the company to obtain an audit in accordance with section 476 of the Act

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime

Dr Jan Knight
Director



Approved by the board on 13 December 2013

Abel Applications Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2013

1 Accounting policies

Basis of preparation

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

The financial statements have been prepared on a going concern basis due to the continued support of the company's directors

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Research and Development

Research expenditure is written off to the profit and loss account in the year in which it is incurred

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

2 Share capital	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid				
Ordinary shares	£1 each	-	<u>2</u>	<u>2</u>