

COMPANY REGISTRATION NUMBER 03860427

**ABACUS FISCAL SOLUTIONS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**30 APRIL 2015**



# **ABACUS FISCAL SOLUTIONS LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 APRIL 2015**

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**ABACUS FISCAL SOLUTIONS LIMITED**  
**INDEPENDENT AUDITOR'S REPORT TO ABACUS FISCAL**  
**SOLUTIONS LIMITED**

**UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts which comprise the Balance Sheet and the related notes, together with the financial statements of Abacus Fiscal Solutions Limited for the year ended 30 April 2015 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

**OPINION**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

26-28 Ely Place  
London  
EC1N 6AA

*21st January 2016*

*SRG LLP*

DAVID SKEET FCA (Senior  
Statutory Auditor)  
For and on behalf of  
SRG LLP  
Chartered Accountants  
& Statutory Auditor

# ABACUS FISCAL SOLUTIONS LIMITED

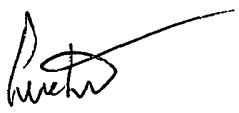
## ABBREVIATED BALANCE SHEET

30 APRIL 2015

	Note	2015 £	2014 £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		9,299	9,877
<b>CREDITORS: Amounts falling due within one year</b>		<u>(10)</u>	<u>(10)</u>
<b>NET CURRENT ASSETS</b>		<u>9,289</u>	<u>9,867</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>9,289</u>	<u>9,867</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	2	1,000	1,000
Profit and loss account		<u>8,289</u>	<u>8,867</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>9,289</u>	<u>9,867</u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 20/11/16, and are signed on their behalf by:

11/19   
M D LUCKETT

Company Registration Number: 03860427

The notes on page 3 form part of these abbreviated accounts.

# **ABACUS FISCAL SOLUTIONS LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 APRIL 2015**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

#### **Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

### **2. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	2015		2014	
	No	£	No	£
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

### **3. ULTIMATE PARENT COMPANY**

The company was a wholly owned subsidiary of Shipleys LLP throughout the current and previous year.