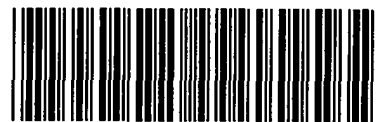


COMPANY REGISTRATION NUMBER 03860427

ABACUS FISCAL SOLUTIONS LIMITED
ABBREVIATED ACCOUNTS
30 APRIL 2014

THURSDAY



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29/01/2015

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COMPANIES HOUSE

ABACUS FISCAL SOLUTIONS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2014

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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 2014 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.

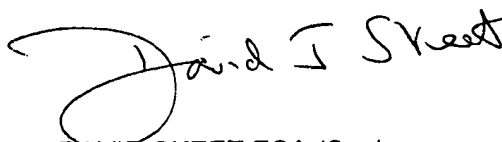
RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

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.



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

26-28 Ely Place
London
EC1N 6AA

16 January 2015

ABACUS FISCAL SOLUTIONS LIMITED

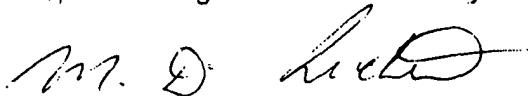
ABBREVIATED BALANCE SHEET

30 APRIL 2014

| | Note | 2014 £ | 2013 £ |
|---|------|---------------------|----------------------|
| CURRENT ASSETS | | | |
| Debtors | | - | 318 |
| Cash at bank and in hand | | <u>9,877</u> | <u>10,618</u> |
| | | 9,877 | 10,936 |
| CREDITORS: Amounts falling due within one year | | <u>(10)</u> | <u>(328)</u> |
| NET CURRENT ASSETS | | 9,867 | 10,608 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>9,867</u> | <u>10,608</u> |
| CAPITAL AND RESERVES | | | |
| Called-up equity share capital | 2 | 1,000 | 1,000 |
| Profit and loss account | | <u>8,867</u> | <u>9,608</u> |
| SHAREHOLDERS' FUNDS | | <u>9,867</u> | <u>10,608</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 16 January 2015, and are signed on their behalf by:



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 2014

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 April 2008).

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:

| | 2014 | | 2013 | |
|----------------------------|--------------|--------------|--------------|--------------|
| | 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.