

Registered Number 04054905

ABACUS ACCOUNTING & TAXATION SERVICES LIMITED

Abbreviated Accounts

31 March 2015

ABACUS ACCOUNTING & TAXATION SERVICES LIMITED**Abbreviated Balance Sheet as at 31 March 2015****Registered Number 04054905**

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Intangible assets	2	32,820	32,820
Tangible assets	3	9,570	10,559
		<u>42,390</u>	<u>43,379</u>
Current assets			
Debtors		2,953	5,514
Cash at bank and in hand		8,606	5,873
		<u>11,559</u>	<u>11,387</u>
Creditors: amounts falling due within one year		<u>(25,052)</u>	<u>(23,166)</u>
Net current assets (liabilities)		<u>(13,493)</u>	<u>(11,779)</u>
Total assets less current liabilities		<u>28,897</u>	<u>31,600</u>
Creditors: amounts falling due after more than one year		<u>(30,000)</u>	<u>(30,000)</u>
Total net assets (liabilities)		<u>(1,103)</u>	<u>1,600</u>
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		(1,104)	1,599
Shareholders' funds		<u>(1,103)</u>	<u>1,600</u>

- For the year ending 31 March 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 28 December 2015

And signed on their behalf by:

A F Partyka, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2015

1 Accounting Policies

Basis of measurement and preparation of accounts

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

Turnover policy

Turnover represents amounts receivable for services. Amounts receivable for services performed over time are based upon the stage of completion of the services performed.

Tangible assets depreciation policy

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives.

Intangible assets amortisation policy

Acquired goodwill is stated at cost.

2 Intangible fixed assets

	£
Cost	
At 1 April 2014	32,820
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	<u>32,820</u>
Amortisation	
At 1 April 2014	-
Charge for the year	-
On disposals	-
At 31 March 2015	<u>-</u>
Net book values	
At 31 March 2015	<u><u>32,820</u></u>
At 31 March 2014	<u><u>32,820</u></u>

3 Tangible fixed assets

	£
Cost	
At 1 April 2014	41,949
Additions	1,403

Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	<u>43,352</u>
Depreciation	
At 1 April 2014	31,390
Charge for the year	2,392
On disposals	-
At 31 March 2015	<u>33,782</u>
Net book values	
At 31 March 2015	<u>9,570</u>
At 31 March 2014	<u>10,559</u>

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
1 Ordinary shares of £1 each	1	1

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