

Registered number
04249777

Abacus Garden Services Limited

Abbreviated Accounts

31 December 2015

Abacus Garden Services Limited

Report to the director on the preparation of the unaudited abbreviated accounts of Abacus Garden Services Limited for the year ended 31 December 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Abacus Garden Services Limited for the year ended 31 December 2015 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 member firm of the Institute of Chartered accountants in Ireland (ICAI), we are subject to its ethical and other professional requirements.

This report is made solely to the Board of Directors of Abacus Garden Services 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 Abacus Garden Services Limited and state those matters that we have agreed to state to the Board of Directors of Abacus Garden Services Limited, as a body, in this report in accordance with AAF 2/10. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Abacus Garden Services Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Abacus Garden Services 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 Abacus Garden Services Limited. You consider that Abacus Garden Services 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 Abacus Garden Services 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.

Carbon Accountancy Limited T/A Roland Klepzig Carbon Accountancy
Chartered Accountants
80-83 Long Lane
London EC1A 9ET

28 September 2016

Abacus Garden Services Limited**Registered number:** 04249777**Abbreviated Balance Sheet****as at 31 December 2015**

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	125	167
Current assets			
Debtors		6,180	-
Cash at bank and in hand		380	176
		<u>6,560</u>	<u>176</u>
Creditors: amounts falling due within one year		<u>(13,905)</u>	<u>(2,179)</u>
Net current liabilities		(7,345)	(2,003)
Net liabilities		<u>(7,220)</u>	<u>(1,836)</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(7,320)	(1,936)
Shareholder's funds		<u>(7,220)</u>	<u>(1,836)</u>

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

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his 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.

Ian Stephens

Director

Approved by the board on 28 September 2016

Abacus Garden Services Limited

Notes to the Abbreviated Accounts

for the year ended 31 December 2015

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 January 2015).

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.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
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2 Tangible fixed assets

£

Cost

At 1 January 2015	3,649
At 31 December 2015	<u>3,649</u>

Depreciation

At 1 January 2015	3,482
Charge for the year	42
At 31 December 2015	<u>3,524</u>

Net book value

At 31 December 2015	125
At 31 December 2014	<u>167</u>

3 Share capital

**Nominal
value**

2015
Number

2015
£

2014
£

Allotted, called up and fully paid:

Ordinary shares	£1 each	100	100	100
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