

Registered number
04267380

Abacus Book-Keeping Company Ltd

Abbreviated Accounts

31 August 2009

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Abacus Book-Keeping Company Ltd
Abbreviated Balance Sheet
as at 31 August 2009

	Notes	2009 £	2008 £
Fixed assets			
Tangible assets	2	3,528	4,356
Current assets			
Debtors		5,549	3,813
Cash at bank and in hand		22,164	27,757
		<u>27,713</u>	<u>31,570</u>
Creditors: amounts falling due within one year		(3,619)	(4,715)
Net current assets		<u>24,094</u>	<u>26,855</u>
Total assets less current liabilities		<u>27,622</u>	<u>31,211</u>
Provisions for liabilities		(99)	(112)
Net assets		<u>27,523</u>	<u>31,099</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		27,522	31,098
Shareholder's funds		<u>27,523</u>	<u>31,099</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 and that 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


David Hayward
Director

Approved by the board on 4 February 2010

Abacus Book-Keeping Company Ltd
Notes to the Abbreviated Accounts
for the year ended 31 August 2009

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)

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% straight line
Motor vehicles	25% straight line

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 Tangible fixed assets

£

Cost

At 1 September 2008	8,971
Additions	504
Disposals	(43)
At 31 August 2009	<u>9,432</u>

Depreciation

At 1 September 2008	4,615
Charge for the year	1,331
On disposals	(42)
At 31 August 2009	<u>5,904</u>

Net book value

At 31 August 2009	<u>3,528</u>
At 31 August 2008	<u>4,356</u>

Abacus Book-Keeping Company Ltd
Notes to the Abbreviated Accounts
for the year ended 31 August 2009

3 Share capital	2009	2008	2009	2008
	No	No	£	£
Allotted, called up and fully paid				
Ordinary shares of £1 each	1	1	<u>1</u>	<u>1</u>

4 Transactions with the director

During the year, the director paid various expenses on behalf of the company. As at 31 August 2009, the amount owed to the director amounted to £1,257 (2008 - £603). The loan is interest free and repayable on demand, and at no time did the director owe money to the company.