REGISTERED NUMBER: 05529092 (England and Wales)

A B COMPUTER SOLUTIONS LIMITED

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2014

Murphy Salisbury
Chartered Accountants
15 Warwick Road
Stratford upon Avon
Warwickshire
CV37 6YW

CONTENTS OF THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2014

A B COMPUTER SOLUTIONS LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2014

DIRECTORS:	A Brookes Mrs L Brookes
SECRETARY:	Mrs L Brookes
REGISTERED OFFICE:	24 Eastlands Place Rugby Warwickshire CV21 3RS
REGISTERED NUMBER:	05529092 (England and Wales)
ACCOUNTANTS:	Murphy Salisbury Chartered Accountants 15 Warwick Road Stratford upon Avon Warwickshire CV37 6YW

ABBREVIATED BALANCE SHEET
31 OCTOBER 2014

		2014		2013	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		474		611
CURRENT ASSETS					
Stocks		9,750		9,309	
Debtors		4,223		5,065	
Cash at bank		528		1,607	
		14,501		15,981	
CREDITORS					
Amounts falling due within one year		41,710		35,819	
NET CURRENT LIABILITIES			(27,209)		(19,838)
TOTAL ASSETS LESS CURRENT LIABILITIES			(26,735)		(19,227)
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			(26,737)		(19,229)
SHAREHOLDERS' FUNDS			(26,735)		(19,227)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 23 July 2015 and were signed on its behalf by:

A Brookes - Director

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2014

1. **ACCOUNTING POLICIES**

Accounting convention
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).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Turnover represents net invoiced sales of good and services, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
Full provision is made in respect of timing differences that have originated but not reversed at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the accounts. Deferred tax is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantially enacted at the balance sheet date. Deferred tax assets are only recognised where their recoverability in the short term is regarded as more likely than not. Deferred tax is not provided on revalued assets unless a binding agreement to sell has been entered into before the year

Going concern
The Directors have agreed to provide financial support to the company for the foreseeable future. On the basis of continued support the Directors consider it appropriate to prepare the financial statements on the going concern basis.

2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 November 2013	
and 31 October 2014	1,702
DEPRECIATION	
At 1 November 2013	1,091
Charge for year	137
At 31 October 2014	1,228
NET BOOK VALUE	
At 31 October 2014	474
At 31 October 2013	611

continued...

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2014

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
2	Ordinary	1	2	2

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 October 2014 and 31 October 2013:

	2014 £	2013 £
A Brookes		
Balance outstanding at start of year	1,655	-
Amounts advanced	2,918	37,240
Amounts repaid	(14,490)	(35,585)
Balance outstanding at end of year	(9,917)	1,655