

**ABACUS ACCOUNTANCY & PAYROLL SERVICES LTD**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2013**

**Abacus Accountancy & Payroll Services Ltd**  
**Company No. 06644762**  
**Abbreviated Balance Sheet 31 July 2013**

		2013	2012
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	2	1,530	2,119
		1,530	2,119
<b>CURRENT ASSETS</b>			
Debtors		711	3,115
Cash at bank and in hand		5,133	663
		5,844	3,778
<b>Creditors: Amounts Falling Due Within One Year</b>		(4,737)	(3,428)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		1,107	350
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,637	2,469
<b>NET ASSETS</b>		2,637	2,469
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	1	1
Profit and Loss account		2,636	2,468
<b>SHAREHOLDERS' FUNDS</b>		2,637	2,469

**Abacus Accountancy & Payroll Services Ltd**  
**Company No. 06644762**  
**Abbreviated Balance Sheet (continued) 31 July 2013**

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For the year ending 31 July 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

On behalf of the board

Mrs Ann White \_\_\_\_\_

**14/08/2013**

**Abacus Accountancy & Payroll Services Ltd**  
**Notes to the Abbreviated Accounts**  
**For The Year Ended 31 July 2013**

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**1 . Accounting Policies**

**1.1 . Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.2 . Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3 . Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Reducing Balance
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**2 . Tangible Assets**

	<b>Total</b>
<b>Cost</b>	<b>£</b>
As at 1 August 2012	4,435
As at 31 July 2013	4,435
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<b>Depreciation</b>	
As at 1 August 2012	2,395
Provided during the period	510
As at 31 July 2013	2,905
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<b>Net Book Value</b>	
As at 31 July 2013	1,530
As at 1 August 2012	2,040
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**3 . Share Capital**

		<b>2013</b>	<b>2012</b>
<i>Allotted, called up and fully paid:</i>	<b>Value</b>	<b>Number</b>	
		<b>£</b>	<b>£</b>
Ordinary shares	1	1	1
		<hr/>	<hr/>

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