

Abel Testing Services Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2015

Abel Testing Services Limited
Contents

Abbreviated Balance Sheet

☐ ☐ 1
☐ 2 to 3

Notes to the Abbreviated Accounts

Abel Testing Services Limited
(Registration number: 06687846)
Abbreviated Balance Sheet at 31 December 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets	<u>2</u>	<u>604</u>	<u>328</u>
Current assets			
Debtors		33,158	49,263
Cash at bank and in hand		<u>2,501</u>	<u>5,035</u>
		35,659	54,298
Creditors: Amounts falling due within one year		<u>(18,409)</u>	<u>(18,784)</u>
Net current assets		<u>17,250</u>	<u>35,514</u>
Net assets		<u><u>17,854</u></u>	<u><u>35,842</u></u>
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		<u>17,754</u>	<u>35,742</u>
Shareholders' funds		<u><u>17,854</u></u>	<u><u>35,842</u></u>

For the year ending 31 December 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 director acknowledges her 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 director on 21 March 2016

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Samantha Harrison
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

Abel Testing Services Limited
Notes to the Abbreviated Accounts for the Year Ended 31 December 2015
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% Reducing balance
Office equipment	25% Reducing balance

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Abel Testing Services Limited
Notes to the Abbreviated Accounts for the Year Ended 31 December 2015
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 January 2015	1,570	1,570
Additions	805	805
Disposals	<u>(1,570)</u>	<u>(1,570)</u>
At 31 December 2015	<u>805</u>	<u>805</u>
Depreciation		
At 1 January 2015	1,242	1,242
Charge for the year	201	201
Eliminated on disposals	<u>(1,242)</u>	<u>(1,242)</u>
At 31 December 2015	<u>201</u>	<u>201</u>
Net book value		
At 31 December 2015	<u>604</u>	<u>604</u>
At 31 December 2014	<u>328</u>	<u>328</u>

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
A Ordinary shares of £1 each	-	-	50	50
B Ordinary shares of £1 each	-	-	50	50
Ordinary shares of £1 (2014 - £0.00) each	<u>100</u>	<u>100</u>	<u>-</u>	<u>-</u>
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

Page 3

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