

# Abacus Building Services (Hants) Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2014

Bharat D Hathi Ltd  
Chartered Certified Accountants  
Portsmouth Technopole  
Kingston Crescent  
Portsmouth  
Hampshire  
PO2 8FA

**Abacus Building Services (Hants) Ltd**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation of the  
Unaudited Statutory Accounts of  
Abacus Building Services (Hants) Ltd  
for the Year Ended 31 August 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Abacus Building Services (Hants) Ltd for the year ended 31 August 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Abacus Building Services (Hants) Ltd, 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 Building Services (Hants) Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http://www2.accaglobal.com/pubs/members/publications/technical\\_factsheets/downloads/163.doc](http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Abacus Building Services (Hants) Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Abacus Building Services (Hants) Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Abacus Building Services (Hants) Ltd. You consider that Abacus Building Services (Hants) Ltd 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 Building Services (Hants) Ltd. 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 statutory accounts.

.....  
  
Bharat D Hathi Ltd  
Chartered Certified Accountants  
Portsmouth Technopole  
Kingston Crescent  
Portsmouth  
Hampshire  
PO2 8FA  
31 December 2014

**Abacus Building Services (Hants) Ltd**  
**(Registration number: 7734742)**  
**Abbreviated Balance Sheet at 31 August 2014**

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Intangible fixed assets		36,667	41,667
Tangible fixed assets		<u>17,131</u>	<u>11,582</u>
		<u>53,798</u>	<u>53,249</u>
<b>Current assets</b>			
Stocks		-	5,000
Debtors		27,431	2,232
Cash at bank and in hand		<u>23,211</u>	<u>236</u>
		50,642	7,468
Creditors: Amounts falling due within one year		<u>(55,017)</u>	<u>(54,426)</u>
Net current liabilities		<u>(4,375)</u>	<u>(46,958)</u>
Total assets less current liabilities		49,423	6,291
Creditors: Amounts falling due after more than one year		<u>(7,280)</u>	<u>(3,860)</u>
Net assets		<u>42,143</u>	<u>2,431</u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	200	200
Profit and loss account		<u>41,943</u>	<u>2,231</u>
Shareholders' funds		<u>42,143</u>	<u>2,431</u>

For the year ending 31 August 2014 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 directors acknowledge their 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 Board on 31 December 2014 and signed on its behalf by:

The notes on pages 4 to 5 form an integral part of these financial statements.

**Abacus Building Services (Hants) Ltd**  
**(Registration number: 7734742)**  
**Abbreviated Balance Sheet at 31 August 2014**  
**..... continued**

.....  
Mr Daniel Curry  
Director

.....  
Mr Lee Miller  
Director

The notes on pages 4 to 5 form an integral part of these financial statements.  
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**Abacus Building Services (Hants) Ltd**  
**Notes to the Abbreviated Accounts for the Year Ended 31 August 2014**  
*..... 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 April 2008).

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Goodwill**

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

**Amortisation**

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

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	10% straight line basis

**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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant & machinery	33% straight line basis
Motor vehicles	20% straight line basis

**2            Fixed assets**

**Abacus Building Services (Hants) Ltd**  
**Notes to the Abbreviated Accounts for the Year Ended 31 August 2014**

*..... continued*

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 September 2013	50,000	16,264	66,264
Additions	-	9,575	9,575
At 31 August 2014	50,000	25,839	75,839
<b>Depreciation</b>			
At 1 September 2013	8,333	4,682	13,015
Charge for the year	5,000	4,026	9,026
At 31 August 2014	13,333	8,708	22,041
<b>Net book value</b>			
At 31 August 2014	36,667	17,131	53,798
At 31 August 2013	41,667	11,582	53,249

**3 Share capital**

**Allotted, called up and fully paid shares**

	2014		2013	
	No.	£	No.	£
Ordinary of £1 each	200	200	200	200

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.