

**Registered Number NI071905**

**ABELLIO GROUP LIMITED**

**Abbreviated Accounts**

**31 March 2015**

## Abbreviated Balance Sheet as at 31 March 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
<b>Called up share capital not paid</b>		-	-
<b>Fixed assets</b>			
Intangible assets		-	-
Tangible assets	2	-	13
Investments	3	4	4
		<u>4</u>	<u>17</u>
<b>Current assets</b>			
Stocks		-	-
Debtors		1,391	1,237
Cash at bank and in hand		739	505
		<u>2,130</u>	<u>1,742</u>
<b>Creditors: amounts falling due within one year</b>		(11,454)	(10,817)
<b>Net current assets (liabilities)</b>		<u>(9,324)</u>	<u>(9,075)</u>
<b>Total assets less current liabilities</b>		<u>(9,320)</u>	<u>(9,058)</u>
<b>Provisions for liabilities</b>		-	(2)
<b>Total net assets (liabilities)</b>		<u>(9,320)</u>	<u>(9,060)</u>
<b>Capital and reserves</b>			
Called up share capital	4	2	2
Profit and loss account		(9,322)	(9,062)
<b>Shareholders' funds</b>		<u>(9,320)</u>	<u>(9,060)</u>

- For the year ending 31 March 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 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 18 December 2015

And signed on their behalf by:  
**Brendan Rafferty, Director**

**Notes to the Abbreviated Accounts for the period ended 31 March 2015****1 Accounting Policies****Basis of measurement and preparation of accounts**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008). The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**Turnover policy**

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

**Tangible assets depreciation policy**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

- Fixtures, fittings and equipment - 20% Straight Line
- Computer Equipment & Software - 20% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Other accounting policies****Investments**

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related tax credit is recognised in the profit and loss account in the year in which it is receivable.

**Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated 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 substantively enacted by the balance sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

#### Consolidated accounts

The company is entitled to the exemption under Section 398 of the Companies Act 2006 from the obligation to prepare group accounts.

## 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 April 2014	4,773
Additions	0
Disposals	0
Revaluations	0
Transfers	0
At 31 March 2015	<u>4,773</u>
<b>Depreciation</b>	
At 1 April 2014	4,760
Charge for the year	13
On disposals	0
At 31 March 2015	<u>4,773</u>
<b>Net book values</b>	
At 31 March 2015	<u>0</u>
At 31 March 2014	<u>13</u>

## 3 Fixed assets Investments

#### Investments Cost

At 31 March 2015 Group and participating interests / joint ventures £4 Total £4

#### Net book value

At 31 March 2015 Group and participating interests / joint ventures £4 Total £4

At 31 March 2014 Group and participating interests / joint ventures £4 Total £4

#### Holdings of 20% or more

The company holds 20% or more of the share capital of the following companies:

Name Abellio Ltd

Country of incorporation N. Ireland

Nature of business Dormant

Details of investment Ordinary

Proportion held by company 100%

Name Abellio Trading Ltd

Country of incorporation N. Ireland  
Nature of business Dormant  
Details of investment Ordinary  
Proportion held by company 100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

Abellio Ltd  
Year ended 31 March 2015  
Capital and reserves £2  
Profit for the year £0

Abellio Trading Ltd  
Year ended 31 March 2015  
Capital and reserves £2  
Profit for the year £0

In the opinion of the director, the value to the company of the unlisted investments is not less than the book amount shown above.

**4 Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
2 Ordinary shares of £1 each	2	2

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