

COMPANY REGISTRATION NUMBER 6127321

**ABACUS CLEANING SERVICES LTD**  
**ABBREVIATED ACCOUNTS**  
**30 APRIL 2011**

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# **ABACUS CLEANING SERVICES LTD**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 APRIL 2011**

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# ABACUS CLEANING SERVICES LTD

## ABBREVIATED BALANCE SHEET

30 APRIL 2011

|                                                       | Note     | 2011<br>£     | 2010<br>£     |
|-------------------------------------------------------|----------|---------------|---------------|
| <b>FIXED ASSETS</b>                                   | <b>2</b> |               |               |
| Intangible assets                                     |          | 24,000        | 25,500        |
| Tangible assets                                       |          | 428           | 5,312         |
|                                                       |          | <u>24,428</u> | <u>30,812</u> |
| <b>CURRENT ASSETS</b>                                 |          |               |               |
| Stocks                                                |          | 428           | 498           |
| Debtors                                               |          | 29,782        | 33,559        |
| Cash at bank and in hand                              |          | 14,446        | 4,262         |
|                                                       |          | <u>44,656</u> | <u>38,319</u> |
| <b>CREDITORS: Amounts falling due within one year</b> |          | <u>21,367</u> | <u>29,123</u> |
| <b>NET CURRENT ASSETS</b>                             |          | <u>23,289</u> | <u>9,196</u>  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |          | <u>47,717</u> | <u>40,008</u> |
| <b>CAPITAL AND RESERVES</b>                           |          |               |               |
| Called-up equity share capital                        | <b>3</b> | 100           | 100           |
| Profit and loss account                               |          | 47,617        | 39,908        |
| <b>SHAREHOLDERS' FUNDS</b>                            |          | <u>47,717</u> | <u>40,008</u> |

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The director acknowledges her responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

The Balance sheet continues on the following page.  
The notes on pages 3 to 4 form part of these abbreviated accounts

# ABACUS CLEANING SERVICES LTD

## ABBREVIATED BALANCE SHEET *(continued)*

30 APRIL 2011

These abbreviated accounts were approved and signed by the director and authorised for issue on 25 October 2011



MRS J M DOCHERTY  
Director

Company Registration Number 6127321

The notes on pages 3 to 4 form part of these abbreviated accounts

**ABACUS CLEANING SERVICES LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 APRIL 2011**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

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**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

**Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Goodwill - 5% per annum on cost

**Fixed assets**

All fixed assets are initially recorded at cost

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Motor Vehicles - 25% per annum on cost

Equipment - 25% per annum on cost

**Stocks**

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

**Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

**ABACUS CLEANING SERVICES LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 APRIL 2011**

**2. FIXED ASSETS**

|                                 | Intangible<br>Assets<br>£ | Tangible<br>Assets<br>£ | Total<br>£    |
|---------------------------------|---------------------------|-------------------------|---------------|
| <b>COST</b>                     |                           |                         |               |
| At 1 May 2010 and 30 April 2011 | <u>30,000</u>             | <u>19,533</u>           | <u>49,533</u> |
| <b>DEPRECIATION</b>             |                           |                         |               |
| At 1 May 2010                   | 4,500                     | 14,221                  | 18,721        |
| Charge for year                 | <u>1,500</u>              | <u>4,884</u>            | <u>6,384</u>  |
| At 30 April 2011                | <u>6,000</u>              | <u>19,105</u>           | <u>25,105</u> |
| <b>NET BOOK VALUE</b>           |                           |                         |               |
| At 30 April 2011                | <u>24,000</u>             | <u>428</u>              | <u>24,428</u> |
| At 30 April 2010                | <u>25,500</u>             | <u>5,312</u>            | <u>30,812</u> |

**3. SHARE CAPITAL**

**Authorised share capital:**

|                                  | 2011<br>£    | 2010<br>£    |
|----------------------------------|--------------|--------------|
| 1,000 Ordinary shares of £1 each | <u>1,000</u> | <u>1,000</u> |

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

|                                | 2011<br>No | £          | 2010<br>No | £          |
|--------------------------------|------------|------------|------------|------------|
| 100 Ordinary shares of £1 each | <u>100</u> | <u>100</u> | <u>100</u> | <u>100</u> |