

**ABACUS ACCOUNTS LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023**

ABACUS ACCOUNTS LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

ABACUS ACCOUNTS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2023

Director	Philippa Ellson
Secretary	Fraser Ellson
Company Number	02983435 (England and Wales)
Registered Office	54 CHURCH ROAD, CATWORTH HUNTINGDON CAMBRIDGESHIRE PE28 0PA

ABACUS ACCOUNTS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	271	543
Current assets			
Debtors	5	2,110	2,125
Cash at bank and in hand		10,886	7,451
		<u>12,996</u>	<u>9,576</u>
Creditors: amounts falling due within one year	<u>6</u>	(12,641)	(9,971)
Net current assets/(liabilities)		<u>355</u>	<u>(395)</u>
Net assets		<u>626</u>	<u>148</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		624	146
Shareholders' funds		<u>626</u>	<u>148</u>

For the year ending 30 April 2023 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 22 August 2023 and were signed on its behalf by

Philippa Ellson
Director

Company Registration No. 02983435

ABACUS ACCOUNTS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

1 Statutory information

Abacus Accounts Limited is a private company, limited by shares, registered in England and Wales, registration number 02983435. The registered office is 54 CHURCH ROAD, CATWORTH, HUNTINGDON, CAMBRIDGESHIRE, PE28 0PA.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment 33.33% on cost

4 Tangible fixed assets

	Computer equipment £
Cost or valuation	At cost
At 1 May 2022	1,087
At 30 April 2023	1,087
Depreciation	
At 1 May 2022	544
Charge for the year	272
At 30 April 2023	816
Net book value	
At 30 April 2023	271
At 30 April 2022	543

ABACUS ACCOUNTS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

5 Debtors	2023	2022
	£	£
Amounts falling due within one year		
Trade debtors	2,050	2,065
Accrued income and prepayments	60	-
	<hr/>	<hr/>
	2,110	2,065
Amounts falling due after more than one year	<hr/>	<hr/>
Accrued income and prepayments	-	60
	<hr/>	<hr/>
6 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	-	115
Taxes and social security	867	547
Loans from directors	11,774	9,309
	<hr/>	<hr/>
	12,641	9,971
	<hr/>	<hr/>

7 Average number of employees

During the year the average number of employees was 1 (2022: 1).

