

Tandem UK Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2015

Ross Morris Tax & Accountancy Limited
Association of Certified Chartered Accountant
43 Whitecross Road
Weston-super-Mare
Somerset
BS23 1EN

Tandem UK Limited

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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 4) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Tandem UK Limited
for the Year Ended 31 December 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Tandem UK Limited for the year ended 31 December 2015 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 Tandem UK Limited, 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 Tandem UK Limited 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://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tandem UK Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Tandem UK Limited 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 Tandem UK Limited. You consider that Tandem UK Limited 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 Tandem UK Limited. 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.

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Ross Morris Tax & Accountancy Limited
Association of Certified Chartered Accountant
43 Whitecross Road
Weston-super-Mare
Somerset
BS23 1EN
12 March 2016

Tandem UK Limited
(Registration number: 06464762)
Abbreviated Balance Sheet at 31 December 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		1,241	909
Current assets			
Debtors		170,451	300,770
Cash at bank and in hand		209,541	101,938
		379,992	402,708
Creditors: Amounts falling due within one year		(43,534)	(58,242)
Net current assets		336,458	344,466
Total assets less current liabilities		337,699	345,375
Provisions for liabilities		(346)	(182)
Net assets		337,353	345,193
Capital and reserves			
Called up share capital	3	999	999
Profit and loss account		336,354	344,194
Shareholders' funds		337,353	345,193

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 his 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 12 March 2016

.....
 Francesco F Pace
 Director

The notes on pages 3 to 4 form an integral part of these financial statements.
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Tandem UK 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 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
Office equipment	3 years straight line

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

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.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

Tandem UK 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	6,703	6,703
Additions	<u>1,915</u>	<u>1,915</u>
At 31 December 2015	<u>8,618</u>	<u>8,618</u>
Depreciation		
At 1 January 2015	5,794	5,794
Charge for the year	<u>1,583</u>	<u>1,583</u>
At 31 December 2015	<u>7,377</u>	<u>7,377</u>
Net book value		
At 31 December 2015	<u><u>1,241</u></u>	<u><u>1,241</u></u>
At 31 December 2014	<u><u>909</u></u>	<u><u>909</u></u>

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary of £1 each	999	999	999	999
	<u><u>999</u></u>	<u><u>999</u></u>	<u><u>999</u></u>	<u><u>999</u></u>

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.