

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE PERIOD 1 JANUARY 2014 TO 30 DECEMBER 2014
FOR
CALCULUS IT & BOOK-KEEPING SERVICES
LIMITED

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Chartered Accountants' Report	4

**CALCULUS IT & BOOK-KEEPING SERVICES
LIMITED**

**COMPANY INFORMATION
FOR THE PERIOD 1 JANUARY 2014 TO 30 DECEMBER 2014**

DIRECTORS: Mr J A Hargreaves
Mrs S Hargreaves

SECRETARY:

REGISTERED OFFICE: c/o Cox Costello & Horne
Langwood House
63-81 High Street
Rickmansworth
Hertfordshire
WD3 1EQ

REGISTERED NUMBER: 07888566 (England and Wales)

ACCOUNTANTS: Cox Costello & Horne Limited
Chartered Accountants and Chartered Tax Advisers
Langwood House
63-81 High Street
Rickmansworth
Hertfordshire
WD3 1EQ

**ABBREVIATED BALANCE SHEET
30 DECEMBER 2014**

	Notes	30.12.14 £	£	31.12.13 £	£
FIXED ASSETS					
Tangible assets	2		23,515		14,429
CURRENT ASSETS					
Debtors		41,279		18,427	
Cash at bank and in hand		<u>7,686</u>		<u>15,130</u>	
		48,965		33,557	
CREDITORS					
Amounts falling due within one year		<u>71,436</u>		<u>47,127</u>	
NET CURRENT LIABILITIES			<u>(22,471)</u>		<u>(13,570)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,044</u>		<u>859</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>944</u>		<u>759</u>
SHAREHOLDERS' FUNDS			<u>1,044</u>		<u>859</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 December 2014.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 December 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 22 December 2015 and were signed on its behalf by:

Mr J A Hargreaves - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD 1 JANUARY 2014 TO 30 DECEMBER 2014**

1. ACCOUNTING POLICIES

Accounting convention

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

Turnover represents net invoiced sales of services, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost and 10% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2014	18,911
Additions	12,221
At 30 December 2014	31,132
DEPRECIATION	
At 1 January 2014	4,482
Charge for period	3,135
At 30 December 2014	7,617
NET BOOK VALUE	
At 30 December 2014	23,515
At 31 December 2013	14,429

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.12.14	31.12.13
			£	£
100	Ordinary	£1	100	100

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the period ended 30 December 2014 and the year ended 31 December 2013:

	30.12.14	31.12.13
	£	£
Mrs S Hargreaves and Mr J A Hargreaves		
Balance outstanding at start of period	8,196	7,943
Amounts advanced	18,127	8,196
Amounts repaid	(8,196)	(7,943)
Balance outstanding at end of period	18,127	8,196

All amounts owed to the company from the directors were repaid within 9 months of the year end.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
CALCULUS IT & BOOK-KEEPING SERVICES
LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Calculus IT & Book-keeping Services Limited for the period ended 30 December 2014 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Calculus IT & Book-keeping Services Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Calculus IT & Book-keeping Services Limited and state those matters that we have agreed to state to the Board of Directors of Calculus IT & Book-keeping Services Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Calculus IT & Book-keeping Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Calculus IT & Book-keeping Services Limited. You consider that Calculus IT & Book-keeping Services Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Calculus IT & Book-keeping Services 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 financial statements.

Cox Costello & Horne Limited
Chartered Accountants and Chartered Tax Advisers
Langwood House
63-81 High Street
Rickmansworth
Hertfordshire
WD3 1EQ

22 December 2015

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.