

Registration number: 07699057

abc3 grp Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2014



Ian Burton - AIMS Accountants for Business
7 Dover Road
Birkdale
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PR8 4TF

abc3 grp 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 Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
abc3 grp Limited
for the Year Ended 31 July 2014**

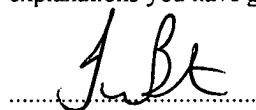
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of abc3 grp Limited for the year ended 31 July 2014 set out on pages 4 to 8 from the company's accounting records and from information and explanations you have given us.

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 abc3 grp 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 abc3 grp Limited and state those matters that we have agreed to state to them, 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 abc3 grp Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that abc3 grp 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 loss of abc3 grp Limited. You consider that abc3 grp 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 abc3 grp 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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10 October 2014

abc3 grp Limited
(Registration number: 07699057)
Abbreviated Balance Sheet at 31 July 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		821	-
Current assets			
Debtors		-	16
Cash at bank and in hand		16,227	17,685
		16,227	17,701
Creditors: Amounts falling due within one year		(13)	(13)
Net current assets		16,214	17,688
Net assets		17,035	17,688
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		17,034	17,687
Shareholders' funds		17,035	17,688


For the year ending 31 July 2014 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 10 October 2014



.....
Mr Anthony Benton
Director

abc3 grp Limited

Notes to the Abbreviated Accounts for the Year Ended 31 July 2014

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 April 2008).

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life.

Asset class

Development costs

Amortisation method and rate

amortisation based on directors valuation of intellectual property at the balance sheet date.

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

Office equipment

Depreciation method and rate

25% straight line basis

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future sales from the related project.

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.

abc3 grp Limited

Notes to the Abbreviated Accounts for the Year Ended 31 July 2014

..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 August 2013	10,000	-	10,000
Additions	-	1,095	1,095
At 31 July 2014	10,000	1,095	11,095
Depreciation			
At 1 August 2013	10,000	-	10,000
Charge for the year	-	274	274
At 31 July 2014	10,000	274	10,274
Net book value			
At 31 July 2014	-	821	821
At 31 July 2013	-	-	-

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>