Statement of Consent to Prepare Abridged Financial Statements

All of the members of ABC Investments (UK) Limited have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the period ending 31 October 2017 in accordance with Section 444(2A) of the Companies Act 2006.

COMPANY REGISTRATION NUMBER: 05773286

ABC Investments (UK) Limited

Filleted Unaudited Abridged Financial Statements

31 October 2017

ABC Investments (UK) Limited

Abridged Financial Statements

Period from 1 May 2016 to 31 October 2017

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ABC Investments (UK) Limited

Officers and Professional Advisers

The board of directors	C W C W Davis S B S B Burgess
Company secretary	C W Davis
Registered office	11 Rowley Hall Drive Rowley Park Stafford ST17 9FF
Accountants	Plant & Co Limited Chartered accountant 17 Lichfield Street Stone Staffordshire ST15 8NA

ABC Investments (UK) Limited

Chartered Accountant's Report to the Board of Directors on the Preparation of the Unaudited Statutory Abridged Financial Statements of ABC Investments (UK) Limited

Period from 1 May 2016 to 31 October 2017

As described on the abridged statement of financial position, the directors of the company are responsible for the preparation of the abridged financial statements for the period ended 31 October 2017, which comprise the abridged statement of financial position, statement of changes in equity and the related notes. You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions we have compiled these abridged financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Plant & Co Limited Chartered accountant

17 Lichfield Street Stone Staffordshire ST15 8NA

10 November 2017

ABC Investments (UK) Limited

Abridged Statement of Financial Position

31 October 2017

	Note	31 Oct 17 £	£	30 Apr 16 £
Fixed assets				
Tangible assets	**4**		–	180,000
Current assets				
Debtors		–		471
Cash at bank and in hand		–		5,176
		–		5,647
Creditors: amounts falling due within one year		–		28,388
Net current liabilities			–	22,741
Total assets less current liabilities			–	157,259
Creditors: amounts falling due after more than one year			–	153,718
Net assets			–	3,541
Capital and reserves				
Called up share capital			**2**	2
Revaluation reserve			–	(183,067)
Profit and loss account			**(2)**	186,606
Shareholders funds			–	3,541

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of comprehensive income has not been delivered.

For the period ending 31 October 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its abridged financial statements for the period in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

ABC Investments (UK) Limited

Abridged Statement of Financial Position *(continued)*

31 October 2017

These abridged financial statements were approved by the board of directors and authorised for issue on 10 November 2017 , and are signed on behalf of the board by:

C W C W Davis	S B S B Burgess
Director	Director

Company registration number: 05773286

ABC Investments (UK) Limited

Statement of Changes in Equity

Period from 1 May 2016 to 31 October 2017

	Called up share capital	Revaluation reserve	Profit and loss account	**Total**
	£	£	£	**£**
At 1 May 2015	2	(183,067)	184,292	1,227
Profit for the period			2,314	2,314
Total comprehensive income for the period	–	–	2,314	2,314
At 30 April 2016	2	–	186,606	**186,608**
Profit for the period			13,365	**13,365**
Other comprehensive income for the period:				
Reclassification from revaluation reserve to profit and loss account	–	–	(183,067)	**(183,067)**
Total comprehensive income for the period	**–**	**–**	(169,702)	**(169,702)**
Dividends paid and payable	–	–	(16,906)	**(16,906)**
Total investments by and distributions to owners	–	–	(16,906)	**(16,906)**
At 31 October 2017	2	–	(2)	**–**

ABC Investments (UK) Limited

Notes to the Abridged Financial Statements

Period from 1 May 2016 to 31 October 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 11 Rowley Hall Drive, Rowley Park, Stafford, ST17 9FF.

2. Statement of compliance

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

4. Tangible assets

	£
Cost	
At 1 May 2016	**180,000**
Disposals	**(180,000)**
At 31 October 2017	**–**
Depreciation	
At 1 May 2016 and 31 October 2017	**–**
Carrying amount	
At 31 October 2017	**–**
At 30 April 2016	180,000

5. Related party transactions

Included in other creditors are loans from the Directors amounting to £nil(2016-£20,198), these loans were interest free

6. Controlling party

The company is under the ultimate control of the directors by virtue of their ability to act in concert in the respect of the operating and financial policies of the company.

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.