Registered Number 02756380

ABACUS SOFTWARE DEVELOPMENT LIMITED

Abbreviated Accounts

31 December 2009

ABACUS SOFTWARE DEVELOPMENT LIMITED **Registered Number 02756380**

Balance Sheet as at 31 December 2009

	Notes	2009		2008	
		£	£	£	£
Fixed assets					
Tangible	2		3,510		471
Total fixed assets			3,510		471
Current assets					
Stocks		685		686	
Cash at bank and in hand		479,088		595,982	
Total current assets		479,773		596,668	
Creditors: amounts falling due within one year		(53,562)		(56,037)	
Net current assets			426,211		540,631
Total assets less current liabilities			**429,721**		541,102
Total net Assets (liabilities)			429,721		541,102
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			429,621		541,002
Shareholders funds			429,721		541,102

a. For the year ending 31 December 2009 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
c. The directors acknowledge their responsibility for:
   i. ensuring the company keeps accounting records which comply with Section 386; and
   ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 27 September 2010

And signed on their behalf by:
MR PARKASH, Director

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 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 31 December 2009

1 Accounting policies

Basis of accounting 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). Financial instruments Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	33.33% Straight Line
Fixtures and Fittings	25.00% Reducing Balance
Equipment	25.00% Reducing Balance

2 Tangible fixed assets

Cost	£
At 31 December 2008	3,066
additions	4,208
disposals	
revaluations	
transfers	
At 31 December 2009	7,274
Depreciation	
At 31 December 2008	2,595
Charge for year	1,169
on disposals	
At 31 December 2009	3,764
Net Book Value	
At 31 December 2008	471
At 31 December 2009	3,510

3 Share capital

	2009	2008
	£	£

Authorised share capital:		
1000 Ordinary of £1.00 each	1,000	1,000
Allotted, called up and fully paid:		
100 Ordinary of £1.00 each	100	100