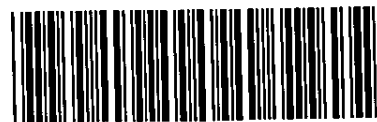


COMPANY REGISTRATION NUMBER 5200467

ABACUS 161 LTD
ABBREVIATED ACCOUNTS
31 MARCH 2008

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ABACUS 161 LTD
ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2008

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Abbreviated balance sheet	1
Notes to the abbreviated accounts	3

ABACUS 161 LTD
ABBREVIATED BALANCE SHEET
31 MARCH 2008

	Note	2008	2007
		£	£
FIXED ASSETS	2		
Intangible assets		3,261	5,022
Tangible assets		4,478	6,889
		<u>7,739</u>	<u>11,911</u>
CURRENT ASSETS			
Debtors		13,909	10,643
Cash at bank and in hand		15,600	5,964
		<u>29,509</u>	<u>16,607</u>
CREDITORS: Amounts falling due within one year		<u>10,963</u>	<u>3,659</u>
NET CURRENT ASSETS		<u>18,546</u>	<u>12,948</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,285</u>	<u>24,859</u>
CREDITORS: Amounts falling due after more than one year		<u>26,921</u>	<u>30,733</u>
		<u>(636)</u>	<u>(5,874)</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

ABACUS 161 LTD

ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2008

	Note	2008 £	2007 £
CAPITAL AND RESERVES			
Called-up equity share capital	3	1	1
Profit and loss account		(637)	(5,875)
DEFICIT		<u>(636)</u>	<u>(5,874)</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges her responsibility for:

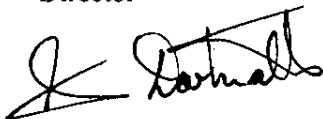
- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved and signed by the director and authorised for issue on

.....
30/12/2008

DR DARTNALL
Director



The notes on pages 3 to 4 form part of these abbreviated accounts.

ABACUS 161 LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2008

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 January 2007).

Turnover

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

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill	- 20% of cost per annum.
Franchise Licence	- 25% of cost per annum.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 25% of cost per annum.
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Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

Deferred government grants

Deferred government grants in respect of capital expenditure are treated as deferred income and are credited to the profit and loss account over the estimated useful life of the assets to which they relate.

ABACUS 161 LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2008

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 April 2007 and 31 March 2008	<u>8,678</u>	<u>9,644</u>	<u>18,322</u>
DEPRECIATION			
At 1 April 2007	3,656	2,755	6,411
Charge for year	<u>1,761</u>	<u>2,411</u>	<u>4,172</u>
At 31 March 2008	<u>5,417</u>	<u>5,166</u>	<u>10,583</u>
NET BOOK VALUE			
At 31 March 2008	<u>3,261</u>	<u>4,478</u>	<u>7,739</u>
At 31 March 2007	<u>5,022</u>	<u>6,889</u>	<u>11,911</u>

3. SHARE CAPITAL

Authorised share capital:

	2008 £	2007 £
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>

Allotted, called up and fully paid:

	2008 No	£	2007 No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>