

Abicem Limited

Unaudited Abbreviated Accounts
for the Year Ended 31 August 2011

Winterstoke Financial Management Limited
Unit 1, Rivermead
Pipers Way
Thatcham
Berkshire
RG19 4EP

WEDNESDAY



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Abicem 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 Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
Abicem Limited
for the Year Ended 31 August 2011**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Abicem Limited for the year ended 31 August 2011 set out on pages 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 Abicem 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 Abicem 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 Abicem Limited and its Board of Directors as a body for our work or for this report

It is your duty to ensure that Abicem 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 profit of Abicem Limited. You consider that Abicem 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 Abicem 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

Winterstoke Financial Management Limited

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Date *29.05.12*

Abicem Limited
(Registration number: 05901129)
Abbreviated Balance Sheet at 31 August 2011

	Note	2011 £	2010 £
Fixed assets			
Tangible fixed assets		<u>1,424</u>	<u>1,370</u>
Current assets			
Debtors	3	13,762	6,250
Cash at bank and in hand		<u>41,094</u>	<u>16,962</u>
		54,856	23,212
Creditors: Amounts falling due within one year		<u>(19,364)</u>	<u>(1,398)</u>
Net current assets		<u>35,492</u>	<u>21,814</u>
Total assets less current liabilities		36,916	23,184
Provisions for liabilities		<u>(285)</u>	<u>(287)</u>
Net assets		<u>36,631</u>	<u>22,897</u>
Capital and reserves			
Called up share capital	4	1,000	1,000
Profit and loss account		<u>35,631</u>	<u>21,897</u>
Shareholders' funds		<u>36,631</u>	<u>22,897</u>

For the year ending 31 August 2011 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 directors acknowledge their 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008)

Approved by the Board on 27 May 2012 and signed on its behalf by.



Cherif Bencharef
Director

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| Age Group | Percentage of Respondents |
|-----------|---------------------------|
| 18-29 | 65% |
| 30-49 | 75% |
| 50-69 | 80% |
| 70+ | 85% |

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$$t = \frac{1}{2} \left(\frac{1}{\alpha} + \frac{1}{\beta} \right) \quad \text{and} \quad \sigma^2 = \frac{1}{2} \left(\frac{1}{\alpha^2} + \frac{1}{\beta^2} \right)$$
$$f_0 = \frac{1}{2\pi} \int_0^{2\pi} f(\theta) d\theta$$
[illegible][illegible][illegible]

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Abicem Limited

Notes to the Abbreviated Accounts for the Year Ended 31 August 2011

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)

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of services to customers. Invoices are issued, and revenue recognised, at the end of each project cycle, as agreed with the customer

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 | Depreciation method and rate |
|------------------|------------------------------|
| Office equipment | 25% reducing balance |

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date

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

2 Fixed assets

| | Tangible
assets
£ | Total
£ |
|-----------------------|-------------------------|------------|
| Cost | | |
| At 1 September 2010 | 1,884 | 1,884 |
| Additions | 529 | 529 |
| At 31 August 2011 | 2,413 | 2,413 |
| Depreciation | | |
| At 1 September 2010 | 514 | 514 |
| Charge for the year | 475 | 475 |
| At 31 August 2011 | 989 | 989 |
| Net book value | | |
| At 31 August 2011 | 1,424 | 1,424 |
| At 31 August 2010 | 1,370 | 1,370 |

Abicem Limited

Notes to the Abbreviated Accounts for the Year Ended 31 August 2011

..... continued

3 Debtors

Debtors includes fml (2010 - fml) receivable after more than one year

4 Share capital

Allotted, called up and fully paid shares

| | 2011 | | 2010 | |
|----------------------------------|-------|-------|-------|-------|
| | No. | £ | No. | £ |
| Ordinary shares of £1 of £1 each | 1,000 | 1,000 | 1,000 | 1,000 |

5 Related party transactions

Director's advances and credits

| | 2011
Advance/
Credit
£ | 2011
Repaid
£ | 2010
Advance/
Credit
£ | 2010
Repaid
£ |
|--|---------------------------------|---------------------|---------------------------------|---------------------|
| Cherif Bencharef | | | | |
| Dividends paid to Mr and Mrs Bencharef | 60,844 | - | 3,456 | - |

6 Control

The company is controlled by Mr C and Mrs Z Bencharef, who own 100% of the issued share capital

$\frac{1}{2} \left(\frac{1}{2} \right) = \frac{1}{4}$

1797

[illegible]

Journal of Management Studies, 19(1), 67-80.

$$m(x) = 3x - 0.1x^2 \quad 0 \leq x \leq 10 \quad \text{and} \quad f(x) = 1$$

$\chi^2 = 0.97$, $df = 1$, $p = .38$

[illegible]

Figure 1. The effect of the concentration of the *Agrobacterium* suspension on the transformation efficiency of *Agrobacterium* strains.

1. The first group of people who are likely to be affected by the proposed changes are those who are currently employed in the public sector. This group includes a wide range of individuals, from those who are employed in the public sector to those who are employed in the private sector. The proposed changes are likely to have a significant impact on the public sector, as it is the largest employer in the economy. The public sector is likely to be affected in a number of ways, including a reduction in the number of employees, a reduction in the number of hours worked, and a reduction in the number of jobs available. The public sector is also likely to be affected in a number of other ways, including a reduction in the number of jobs available, a reduction in the number of hours worked, and a reduction in the number of jobs available.