

Registered number  
SC 164108

Abacus Associates (Scotland) Ltd

Abbreviated Accounts

31 March 2008

MONDAY



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SCT

26/01/2009

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COMPANIES HOUSE

**Abacus Associates (Scotland) Ltd**  
**Abbreviated Balance Sheet**  
**as at 31 March 2008**

	Notes	2008 £	2007 £
<b>Fixed assets</b>			
Tangible assets	2	4,082	4,800
<b>Current assets</b>			
Debtors		-	10,620
Cash at bank and in hand		13,244	6,095
		<u>13,244</u>	<u>16,715</u>
<b>Creditors: amounts falling due within one year</b>		(797)	(3,270)
<b>Net current assets</b>		<u>12,447</u>	<u>13,445</u>
<b>Net assets</b>		<u>16,529</u>	<u>18,245</u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		16,527	18,243
<b>Shareholders' funds</b>		<u>16,529</u>	<u>18,245</u>

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; 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 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

Mr E T Sargeson  
 Director

Approved by the board on 21st January 2009



**Abacus Associates (Scotland) Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2008**

**1 Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

**Turnover**

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

**Depreciation**

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

Office Equipment	15% reducing balance
Computer Equipment	33.3% reducing balance

**2 Tangible fixed assets**

£

**Cost**

At 1 April 2007 14,528

At 31 March 2008 14,528

**Depreciation**

At 1st April 2007 9,728

Charge for the year 718

At 31 March 2008 10,446

**Net book value**

At 31 March 2008 4,082

At 31 March 2007 4,800

**3 Share capital**

2008

2007

£

£

Authorised:

Ordinary shares of £1 each

100

100

2008  
No

2007  
No

2008  
£

2007  
£

Allotted, called up and fully paid:

Ordinary shares of £1 each

2

2

2

2