

Registered number
SC164108

Abacus Associates (Scotland) Ltd

Abbreviated Accounts

31 March 2009

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Abacus Associates (Scotland) Ltd
Abbreviated Balance Sheet
as at 31 March 2009

	Notes	2009 £	2008 £
Fixed assets			
Tangible assets	2	-	4,082
Current assets			
Debtors		-	-
Cash at bank and in hand		11,236	13,244
		<u>11,236</u>	<u>13,244</u>
Creditors: amounts falling due within one year		(319)	(797)
Net current assets		<u>10,917</u>	<u>12,447</u>
Net assets		<u>10,917</u>	<u>16,529</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		10,915	16,527
Shareholders' funds		<u>10,917</u>	<u>16,529</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.

James V. Sargeon

Director

Approved by the board on

27/1/09

Abacus Associates (Scotland) Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2009

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 2008	14,528
Disposals	(14,528)

At 31 March 2009	-
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Depreciation

At 1 April 2008	10,446
On disposals	(10,446)

At 31 March 2009	-
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Net book value

At 31 March 2009	-
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At 31 March 2008	4,082
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3 Share capital

2009

2008

£

£

Authorised:

Ordinary shares of £1 each	100	100
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2009
No

2008
No

2009
£

2008
£

Allotted, called up and fully paid:

Ordinary shares of £1 each	2	2	2	2
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