

REGISTERED NUMBER: 184296 (Scotland)

UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2005
FOR
ABICAS LIMITED



ABICAS LIMITED

CONTENTS OF THE ABBREVIATED ACCOUNTS
for the Year Ended 31 March 2005

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

ABICAS LIMITED

COMPANY INFORMATION
for the Year Ended 31 March 2005

DIRECTOR: Dr J D Mackenzie

SECRETARY: Mrs N Mackenzie

REGISTERED OFFICE: 43 Hazledene Road
Aberdeen
AB15 8LB

REGISTERED NUMBER: 184296 (Scotland)

ACCOUNTANTS: MacPherson & Company
Chartered Accountants
10 Carden Place
Aberdeen
AB10 1UR



ABICAS LIMITED

ABBREVIATED BALANCE SHEET
31 March 2005

	Notes	31.3.05 £	31.3.04 £
FIXED ASSETS			
Tangible assets	2	45,009	46,118
CREDITORS			
Amounts falling due within one year		42,201	44,334
NET CURRENT LIABILITIES		(42,201)	(44,334)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,808</u>	<u>1,784</u>
CAPITAL AND RESERVES			
Called up share capital	3	1	1
Profit and loss account		2,807	1,783
SHAREHOLDERS' FUNDS		<u>2,808</u>	<u>1,784</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2005.

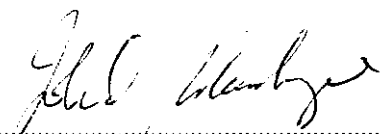
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:


.....
Dr J D Mackenzie - Director

Approved by the Board on 22/01/06

The notes form part of these abbreviated accounts



ABICAS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS for the Year Ended 31 March 2005

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 10% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2004	
and 31 March 2005	49,477
DEPRECIATION	
At 1 April 2004	3,358
Charge for year	1,110
	4,468
NET BOOK VALUE	
At 31 March 2005	45,009
At 31 March 2004	46,119

3. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	31.3.05 £	31.3.04 £
1,000,000	Ordinary	£1	1,000,000	1,000,000
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.05 £	31.3.04 £
1	Ordinary	£1	1	1

