

ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2003  
FOR  
ABICAS LIMITED



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**for the Year Ended 31 March 2003**

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**ABICAS LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 31 March 2003**

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**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 2003**

	Notes	31.3.03 £	31.3.02 £
<b>FIXED ASSETS:</b>			
Tangible assets	2	47,228	48,338
<b>CREDITORS: Amounts falling due within one year</b>		<u>46,808</u>	<u>47,794</u>
<b>NET CURRENT LIABILITIES:</b>		<u>(46,808)</u>	<u>(47,794)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>		<u>£420</u>	<u>£544</u>
<b>CAPITAL AND RESERVES:</b>			
Called up share capital	3	1	1
Profit and loss account		<u>419</u>	<u>543</u>
<b>SHAREHOLDERS' FUNDS:</b>		<u>£420</u>	<u>£544</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2003.

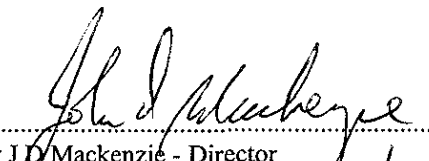
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2003 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) 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.

**ON BEHALF OF THE BOARD:**

  
 .....  
 Dr J D Mackenzie - Director  
 Approved by the Board on 15/03/04 .....

The notes form part of these abbreviated accounts



**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the Year Ended 31 March 2003

**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.

Land and buildings	- 2% on cost
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**

	<b>Total</b>
	<u>£</u>
<b>COST:</b>	
At 1 April 2002	
and 31 March 2003	<u>49,477</u>
<b>DEPRECIATION:</b>	
At 1 April 2002	1,139
Charge for year	<u>1,110</u>
At 31 March 2003	<u>2,249</u>
<b>NET BOOK VALUE:</b>	
At 31 March 2003	<u>47,228</u>
At 31 March 2002	<u>48,338</u>

**3. CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal value:	31.3.03	31.3.02
			£	£
1,000,000	Ordinary	£1	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.03	31.3.02
			£	£
1	Ordinary	£1	<u>1</u>	<u>1</u>

