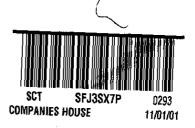
ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2000

FOR

ABICAS LIMITED





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COMPANY INFORMATION for the Year Ended 31 March 2000

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



ABBREVIATED BALANCE SHEET 31 March 2000

	Notes	31.3.00		31.3.99	
		£	£	£	£
FIXED ASSETS:					
Tangible assets	2		47,977		-
CURRENT ASSETS:					
Cash in hand		1		1	
CREDITORS: Amounts falling					
due within one year		48,212		•	
NET CURRENT (LIABILITIES)/ASSI	ETS:		(48,211)		1
TOTAL ASSETS LESS CURRENT					
LIABILITIES:			£(234)		£1
CAPITAL AND RESERVES:					
Called up share capital	3		1		1
Profit and loss account			(235)		-
SHAREHOLDERS' FUNDS:			£(234)		£1

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2000,

No notice has been deposited under Section 249B(2) of the Companies Act 1985 in relation to its financial statements for the financial year.

The director acknowledges his responsibilities for:

- 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 financial statements 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:

- DIRECTOR

Approved by the Board on DU/01/6 7

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS for the Year Ended 31 March 2000

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 March 2000).

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the director, there is reasonable probability that the liability will not arise in the foreseeable future.

2. TANGIBLE FIXED ASSETS

					Total
					£
	COST:				
	Additions				47,977
	At 31 March	2000			47,977
	NET BOOK	VALUE:			
	At 31 March	2000			47,977
3.	CALLED UI	SHARE CAPITAL			
	Authorised:				
	Number:	Class:	Nominal value:	31.3,00 £	31.3.99 £
	1,000,000	Ordinary	£1	1,000,000	1,000,000
	Allotted, issue	ed and fully paid:			
	Number:	Class:	Nominal value:	31.3.00 £	31.3.99 £
	1	Ordinary	£1	1	1

