

Registration number SC287110

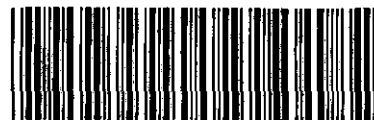
**Abacus Unique Solutions Ltd**

**Abbreviated Accounts**

**for the year ended**

**31st July 2008**

TUESDAY



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24/03/2009

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COMPANIES HOUSE

**Chartered Accountants' Report to the Board of Directors on the  
Unaudited Abbreviated Accounts of Abacus Unique Solutions Ltd**

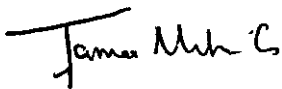
In accordance with the engagement letter dated 27th March 2008, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the abbreviated accounts of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken to enable us to compile the abbreviated accounts on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of accounts.

You have acknowledged on the balance sheet at 31st July 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the abbreviated accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.



**James Milne & Co**

Chartered Accountants  
5 High Street  
Inverurie  
Aberdeenshire  
AB51 3QA

# Abacus Unique Solutions Ltd

## Abbreviated Balance Sheet at 31st July 2008

	Note	2008	2007
		£	£
<b>Fixed assets</b>			
Tangible assets	2	1,383	246
<b>Current assets</b>			
Debtors		5,570	9,172
Cash at bank and in hand		15,895	8,553
		<u>21,465</u>	<u>17,725</u>
<b>Creditors: amounts falling due within one year</b>		<u>(22,041)</u>	<u>(17,458)</u>
<b>Net current (liabilities)/assets</b>		<u>(576)</u>	<u>267</u>
<b>Total assets less current liabilities</b>		<u>807</u>	<u>513</u>
<b>Provision for liabilities</b>			
Deferred taxation		(90)	-
<b>Net assets</b>		<u>717</u>	<u>513</u>
<b>Capital and reserves</b>			
Called up share capital	3	3	3
Profit and loss account		<u>714</u>	<u>510</u>
<b>Shareholders' funds</b>		<u>717</u>	<u>513</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this balance sheet.

The notes on pages 4 and 5 form an integral part of these abbreviated accounts.

**Abacus Unique Solutions Ltd**

**Abbreviated Balance Sheet (contd.)**

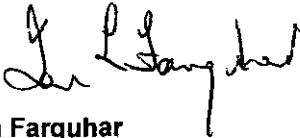
**Directors' statements required by Section 249B(4)  
for the year ended 31st July 2008**

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the year ended 31st July 2008 the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31st July 2008 and
- (c) that we acknowledge our responsibilities for:
  - (i) ensuring that the company keeps accounting records which comply with Section 221, and
  - (ii) preparing financial statements 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act 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.

The abbreviated accounts were approved by the Board on 11/3/09 and signed on its behalf by



**Ian Farquhar**  
Director

The notes on pages 4 and 5 form an integral part of these abbreviated accounts.

# Abacus Unique Solutions Ltd

## Notes to the Abbreviated Accounts for the year ended 31st July 2008

### 1. Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention, in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

#### 1.2 Turnover

Turnover represents revenue recognised in the accounts. Revenue is recognised when the company fulfils its contractual obligations to customers by supplying goods and services and excludes value added tax. Where services are performed gradually over time revenue is recognised as activity progresses by reference to the value of the work performed.

#### 1.3 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery, etc. - 20% and 33.3% straight line

#### 1.4 Pensions

The pension cost charged in the financial statements represents the contributions payable by the company during the year.

#### 1.5 Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

### 2. Fixed assets

#### Tangible fixed assets

	£
<b>Cost</b>	
At 1st August 2007	679
Additions	1,880
At 31st July 2008	<u>2,559</u>
<b>Depreciation</b>	
At 1st August 2007	433
Charge for the year	743
At 31st July 2008	<u>1,176</u>
<b>Net book value</b>	
At 31st July 2008	<u>1,383</u>
At 31st July 2007	<u>246</u>

# **Abacus Unique Solutions Ltd**

## **Notes to the Abbreviated Accounts for the year ended 31st July 2008**

### **3. Share capital**

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
<b>Authorised</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
<b>Allotted, called up and fully paid</b>		
3 Ordinary shares of £1 each	<u>3</u>	<u>3</u>