james milne&co

Registration number SC287110

Abacus Unique Solutions Ltd

Abbreviated Accounts

for the year ended

31st July 2012

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COMPANIES HOUSE

james milne&co

Chartered Accountants' Report to the Board of Directors on the Unaudited Abbreviated Accounts of Abacus Unique Solutions Ltd Registration number SC287110

In accordance with the engagement letter dated 21st April 2010, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the abbreviated accounts of the company on pages 2 and 3 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 2012 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 2006. 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.

James Milne & Co

Chartered Accountants
5 High Street
Inverurie
Aberdeenshire
AB51 3QA

10.4.13

Abacus Unique Solutions Ltd
Registration number SC287110

Abbreviated Balance Sheet
at 31st July 2012

	Note	2012		2011	
		£	£	£	£
Fixed assets					
Tangible assets	2		1,025		1,049
Current assets					
Debtors		4,016		13,707	
Cash at bank and in hand		32,154		22,128	
		36,170		35,835	
Creditors: amounts falling due within one year		(36,157)		(34,018)	
Net current assets			13		1,817
Net assets			1,038		2,866
Capital and reserves					
Called up share capital	3		3		3
Profit and loss account			1,035		2,863
Shareholders' funds			1,038		2,866

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

(a) that for the year ended 31st July 2012 the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st July 2012, and

(c) that we acknowledge our responsibilities for:
   (i) ensuring that the company keeps accounting records which comply with Section 386, 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 Sections 394 and 395 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 provisions applicable to companies subject to the small companies regime.

The abbreviated accounts were approved by the Board on 9/4/13 and signed on its behalf by

Ian Farquhar
Director

The notes on page 3 form an integral part of these abbreviated accounts.

Abacus Unique Solutions Ltd
Registration number SC287110

Notes to the Abbreviated Accounts
for the year ended 31st July 2012

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 April 2008).

1.2 Turnover

Turnover represents revenue recognised in the accounts. Revenue is recognised when the business fulfils its contractual obligations to customers by supplying goods and services, plus value added tax charged at the relevant rate less value added tax payable to HM Revenue and Customs under the flat rate scheme for small businesses.

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.

2. Fixed assets

Tangible fixed assets

	£
Cost	
At 1st August 2011	2,540
Additions	400
At 31st July 2012	2,940
Depreciation	
At 1st August 2011	1,491
Charge for the year	424
At 31st July 2012	1,915
Net book value	
At 31st July 2012	1,025
At 31st July 2011	1,049

3. Share capital

	2012 £	2011 £
Allotted, called up and fully paid		
3 Ordinary shares of £1 each	3	3