

**Registered Number 04004050**

**LAIRD ASSESSORS LIMITED**

**Abbreviated Accounts**

**31 May 2014**

## Abbreviated Balance Sheet as at 31 May 2014

	Notes	2014 £	2013 £
<b>Fixed assets</b>			
Intangible assets	2	1,000	2,000
Tangible assets	3	171,891	122,198
		<u>172,891</u>	<u>124,198</u>
<b>Current assets</b>			
Debtors		1,407,052	1,154,249
Cash at bank and in hand		267,148	268,001
		<u>1,674,200</u>	<u>1,422,250</u>
<b>Creditors: amounts falling due within one year</b>		<u>(879,321)</u>	<u>(655,307)</u>
<b>Net current assets (liabilities)</b>		<u>794,879</u>	<u>766,943</u>
<b>Total assets less current liabilities</b>		<u>967,770</u>	<u>891,141</u>
<b>Provisions for liabilities</b>		<u>(22,129)</u>	<u>(22,129)</u>
<b>Total net assets (liabilities)</b>		<u>945,641</u>	<u>869,012</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		945,541	868,912
<b>Shareholders' funds</b>		<u>945,641</u>	<u>869,012</u>

- For the year ending 31 May 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 27 February 2015

And signed on their behalf by:

**Mr E N Ellis, Director**

## Notes to the Abbreviated Accounts for the period ended 31 May 2014

## 1 Accounting Policies

**Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

Turnover represents amounts receivable for services provided net of VAT and trade discounts.

**Tangible assets depreciation policy**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment - 25% reducing balance basis;

Fixtures, fittings & equipment - 25% reducing balance basis.

**Intangible assets amortisation policy**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 June 2013	5,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2014	<u>5,000</u>
<b>Amortisation</b>	
At 1 June 2013	3,000
Charge for the year	1,000
On disposals	-
At 31 May 2014	<u>4,000</u>
<b>Net book values</b>	
At 31 May 2014	<u>1,000</u>
At 31 May 2013	<u>2,000</u>

## 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 June 2013	211,248
Additions	88,524

Disposals	-
Revaluations	-
Transfers	-
At 31 May 2014	<u>299,772</u>
<b>Depreciation</b>	
At 1 June 2013	89,050
Charge for the year	38,831
On disposals	-
At 31 May 2014	<u>127,881</u>
<b>Net book values</b>	
At 31 May 2014	<u>171,891</u>
At 31 May 2013	<u>122,198</u>

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