COMPANY REGISTRATION NUMBER 05219856

AA KIRBY CONSULTING LIMITED ABBREVIATED ACCOUNTS 30 JUNE 2014

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ABBREVIATED ACCOUNTS

PERIOD FROM 1 JANUARY 2014 TO 30 JUNE 2014

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ABBREVIATED BALANCE SHEET

30 JUNE 2014

Note 2	30 Jun 14 £	£	31 Dec 13 £
	62,539	_	205 59,073
/ear	62,539 62,438	101	59,278 51,311
ES		101	7,967 8,493
		101	105 8,388
3		101 	101 8,287 8,388
	2 year ES	Note £ 2 62,539 62,539 62,438 ES	Note £ £ £ $\frac{62,539}{62,539}$ Gear $\frac{62,438}{101}$ ES $\frac{101}{101}$

For the period from 1 January 2014 to 30 June 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 22 July 2014, and are signed on their behalf by:

MR I D KIRBY

Company Registration Number: 05219856

The notes on pages 2 to 3 form part of these abbreviated accounts.

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 JANUARY 2014 TO 30 JUNE 2014

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the period, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment

25% Reducing Balance

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 JANUARY 2014 TO 30 JUNE 2014

1. ACCOUNTING POLICIES (continued)

Going concern

No material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the directors.

2. FIXED ASSETS

	Tangible Assets £
COST	*
At 1 January 2014.	2,493
Additions	391
Disposals	(2,884)
At 30 June 2014	
DEPRECIATION	
At 1 January 2014	1,967
Charge for period	82
On disposals	(2,049)
At 30 June 2014	
NET BOOK VALUE	
At 30 June 2014	-
At 31 December 2013	526

3. SHARE CAPITAL

Authorised share capital:

	30 Jun 14	31 Dec 13
•	£	£
800 Ordinary shares of £1 each	800	800
200 Ordinary B shares of £1 each	200	200
	1,000	1,000

Allotted, called up and fully paid:

	30 Jun 14		31 Dec 13	
	No	£	No	£
Ordinary shares of £1 each	100	100	100	100
Ordinary B shares of £1 each	1.	1 .	1	1
				
	101	101	101	101
			_	