

Registration number 5223743

**A Bird's Guide Limited**  
**Abbreviated accounts**  
**for the year ended 31 August 2006**

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## **A Bird's Guide Limited**

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**A Bird's Guide Limited**

**Accountants' report on the unaudited financial statements to the director of  
A Bird's Guide Limited**

In order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report 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 technical guidance issued by the Institute of Financial Accountants and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 August 2006 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 financial statements. 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 financial statements.



**GOUMAL & CO.**  
*Accountants*  
3 Wedmore Street  
London N19 4RU

**Goumal & Co**

**Date:**

**A Bird's Guide Limited**

**Abbreviated balance sheet  
as at 31 August 2006**

		<b>31/08/06</b>		<b>31/08/05</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>2</b>		225		300
<b>Current assets</b>					
Debtors		3,105		805	
Cash at bank and in hand		75		2,192	
		<u>3,180</u>		<u>2,997</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(5,843)</u>		<u>(4,523)</u>	
<b>Net current liabilities</b>			<u>(2,663)</u>		<u>(1,526)</u>
<b>Deficiency of assets</b>			<u><u>(2,438)</u></u>		<u><u>(1,226)</u></u>
<b>Capital and reserves</b>					
Called up share capital	<b>3</b>		2		2
Profit and loss account			<u>(2,440)</u>		<u>(1,228)</u>
<b>Shareholders' funds</b>			<u><u>(2,438)</u></u>		<u><u>(1,226)</u></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 to 5 form an integral part of these financial statements.**

**A Bird's Guide Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Section 249B(4)  
for the year ended 31 August 2006**

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

(a) that for the year stated above 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 31 August 2006 and

(c) that we acknowledge our responsibilities for


(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) 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 are 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

and signed on its behalf by

 *Vikash Sharma*

**Vikash Sharma**  
**Director**

**The notes on pages 4 to 5 form an integral part of these financial statements.**

## **A Bird's Guide Limited**

### **Notes to the abbreviated financial statements for the year ended 31 August 2006**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002)

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

##### **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

Fixtures, fittings  
and equipment - 25% straight line

##### **1.4. Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise

#### **2. Fixed assets**

##### **Cost**

At 1 September 2005

At 31 August 2006

##### **Depreciation**

At 1 September 2005

Charge for year

At 31 August 2006

##### **Net book values**

At 31 August 2006

At 31 August 2005

**Tangible  
fixed  
assets  
£**

400

400

100

75

175

225

300

**A Bird's Guide Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 August 2006**

continued

3.	Share capital	2006 £	2005 £
<b>Authorised</b>		1,000	1,000
1,000 00 Ordinary shares of £1 00 each		<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		2	2
2 00 Ordinary shares of £1 00 each		<u>2</u>	<u>2</u>