

Registration number 5223743

**A Bird's Guide Ltd.**  
**Abbreviated accounts**  
**for the year ended 31 August 2007**

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COMPANIES HOUSE

## **A Bird's Guide Ltd.**

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**A Bird's Guide Ltd.**

**Accountants' report to the Board of Directors on the  
unaudited financial statements of A Bird's Guide Ltd.**

In accordance with our engagement, and 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 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 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 2007 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

*Goumal & Co*

10 June 2008

*26 June 2008*

**A Bird's Guide Ltd.**

**Abbreviated balance sheet  
as at 31 August 2007**

		2007		2006	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		1,942		225
<b>Current assets</b>					
Debtors		4,324		3,105	
Cash at bank and in hand		266		75	
		<u>4 590</u>		<u>3 180</u>	
<b>Creditors' amounts falling due within one year</b>		<u>(10,825)</u>		<u>(5,843)</u>	
<b>Net current liabilities</b>			<u>(6,235)</u>		<u>(2,663)</u>
<b>Deficiency of assets</b>			<u>(4,293)</u>		<u>(2,438)</u>
<b>Capital and reserves</b>					
Called up share capital	3		2		2
Profit and loss account			<u>(4,295)</u>		<u>(2,440)</u>
<b>Shareholders' funds</b>			<u>(4,293)</u>		<u>(2,438)</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 page 4 form an integral part of these financial statements.

**A Bird's Guide Ltd**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Section 249B(4)  
for the year ended 31 August 2007**

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 2007 and

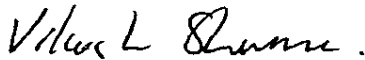
(c) that we acknowledge our responsibilities for

(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 10 June 2008 and signed on its behalf by



**Vikash Sharma**  
**Director**

**The notes on page 4 form an integral part of these financial statements**

# A Bird's Guide Ltd.

## Notes to the abbreviated financial statements for the year ended 31 August 2007

### 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% on written down value

### 2 Fixed assets

**Tangible  
fixed  
assets  
£**

#### Cost

At 1 September 2006

400

Additions

2,251

At 31 August 2007

2,651

#### Depreciation

At 1 September 2006

175

Charge for year

534

At 31 August 2007

709

#### Net book values

At 31 August 2007

1 942

At 31 August 2006

225

### 3 Share capital

**2007  
£**

**2006  
£**

#### Authorised

1,000 Ordinary shares of £1 each

1,000

1,000

#### Allotted, called up and fully paid

2 Ordinary shares of £1 each

2

2