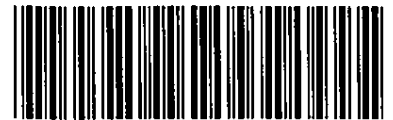


Registration number 5223743

A Bird's Guide Ltd.
Abbreviated accounts
for the year ended 31 August 2008

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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 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.

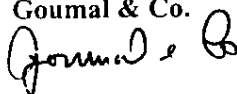
This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so and state those 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 2008 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.



20 May 2009

A Bird's Guide Ltd.

**Abbreviated balance sheet
as at 31 August 2008**

		2008		2007	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		1,368		1,942
Current assets					
Debtors		3,954		4,324	
Cash at bank and in hand		30		266	
		<u>3,984</u>		<u>4,590</u>	
Creditors: amounts falling due within one year		<u>(11,535)</u>		<u>(10,825)</u>	
Net current liabilities			<u>(7,551)</u>		<u>(6,235)</u>
Deficiency of assets			<u>(6,183)</u>		<u>(4,293)</u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			<u>(6,185)</u>		<u>(4,295)</u>
Shareholders' funds			<u>(6,183)</u>		<u>(4,293)</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 2008**

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 2008 and

(c) that we acknowledge our responsibilities for:

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

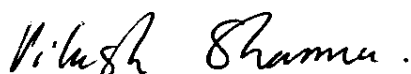
(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies 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 20 May 2009 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 2008

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 2007	2,651
At 31 August 2008	2,651

Depreciation

At 1 September 2007	709
Charge for year	574
At 31 August 2008	1,283

Net book values

At 31 August 2008	1,368
At 31 August 2007	1,942

3. Share capital

2008

£

2007

£

Authorised

1,000 Ordinary shares of £1 each	1,000	1,000
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Allotted, called up and fully paid

2 Ordinary shares of £1 each	2	2
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