

REGISTERED NUMBER: SC165503

**AIRD CONSULTING ENGINEERS LIMITED**  
**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2013**

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28/02/2014  
COMPANIES HOUSE

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**AIRD CONSULTING ENGINEERS LIMITED (REGISTERED NUMBER: SC165503)**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2013**

	<b>Page</b>
<b>Abbreviated Balance Sheet</b>	<b>1</b>
<b>Notes to the Abbreviated Accounts</b>	<b>3</b>

**AIRD CONSULTING ENGINEERS LIMITED (REGISTERED NUMBER: SC165503)**

**ABBREVIATED BALANCE SHEET  
31 MAY 2013**

		2013		2012 as restated	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		2,586		3,046
<b>CURRENT ASSETS</b>					
Debtors		112,003		145,462	
Cash at bank and in hand		21,413		31,792	
		<u>133,416</u>		<u>177,254</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>30,590</u>		<u>49,214</u>	
<b>NET CURRENT ASSETS</b>			<u>102,826</u>		<u>128,040</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>105,412</u>		<u>131,086</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		102		102
Profit and loss account			<u>105,310</u>		<u>130,984</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>105,412</u>		<u>131,086</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes form part of these abbreviated accounts

AIRD CONSULTING ENGINEERS LIMITED (REGISTERED NUMBER: SC165503)

ABBREVIATED BALANCE SHEET - continued  
31 MAY 2013

The financial statements were approved by the Board of Directors on 14-2-2014 and were signed on its behalf by:



.....  
A Aird - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2013**

**1. ACCOUNTING POLICIES**

**Accounting convention**

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**

Turnover represents net invoiced sales of services, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 15% on cost

**Deferred tax**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, 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 not recognised on revaluation gains. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**Operating lease commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contributions pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 June 2012	33,064
Additions	421
	<hr/>
At 31 May 2013	33,485
	<hr/>
<b>DEPRECIATION</b>	
At 1 June 2012	30,018
Charge for year	881
	<hr/>
At 31 May 2013	30,899
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 May 2013	2,586
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At 31 May 2012	3,046
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**AIRD CONSULTING ENGINEERS LIMITED (REGISTERED NUMBER: SC165503)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 MAY 2013**

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2013	2012
Number:	Class:		£	as restated £
100	Ordinary	£1	100	100
1	Ordinary A	£1	1	1
1	Ordinary B	£1	1	1
			<u>102</u>	<u>102</u>

**4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 May 2013 and 31 May 2012:

	2013	2012
	£	as restated £
<b>A Aird</b>		
Balance outstanding at start of year	13,737	13,737
Amounts repaid	-	-
Balance outstanding at end of year	<u>13,737</u>	<u>13,737</u>

The loan is interest free and repaid within 9 months of the year end.