

REGISTERED NUMBER: SC165503

AIRD CONSULTING ENGINEERS LIMITED

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2015

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FOR THE YEAR ENDED 31 MAY 2015**

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AIRD CONSULTING ENGINEERS LIMITED (REGISTERED NUMBER: SC165503)

**ABBREVIATED BALANCE SHEET
31 MAY 2015**

		2015		2014 as restated	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		1,189		1,803
CURRENT ASSETS					
Debtors		88,897		93,861	
Cash at bank and in hand		8,332		79,514	
		<u>97,229</u>		<u>173,375</u>	
CREDITORS					
Amounts falling due within one year		<u>22,415</u>		<u>81,455</u>	
NET CURRENT ASSETS			<u>74,814</u>		<u>91,920</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>76,003</u>		<u>93,723</u>
CAPITAL AND RESERVES					
Called up share capital	3		102		102
Profit and loss account			<u>75,901</u>		<u>93,621</u>
SHAREHOLDERS' FUNDS			<u>76,003</u>		<u>93,723</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

ABBREVIATED BALANCE SHEET - continued
31 MAY 2015

The financial statements were approved by the Board of Directors on 17 December 2015 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'A. Aird', with a large, sweeping flourish at the end.

A Aird - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2015**

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. The company's policy is to recognise a sale when substantively all the risks and rewards in connection with the services have been passed to the buyer.

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 contribution 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

	Total £
COST	
At 1 June 2014	
and 31 May 2015	33,485
DEPRECIATION	
At 1 June 2014	31,682
Charge for year	614
At 31 May 2015	32,296
NET BOOK VALUE	
At 31 May 2015	1,189
At 31 May 2014	1,803

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 MAY 2015**

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2015	2014 as restated
Number:	Class:		£	£
100	Ordinary	£1	100	100
1	Ordinary A	£1	1	1
1	Ordinary B	£1	1	1
			<u>102</u>	<u>102</u>