

**AUP CONSULTANTS LTD**  
**ABBREVIATED ACCOUNTS**  
**30 APRIL 2008**

**KAJAINÉ LIMITED**

Chartered Accountants  
1st Floor  
Alpine House Unit 2  
Honeypot Lane  
London  
NW9 9RX

SATURDAY



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04/10/2008

COMPANIES HOUSE

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**AUP CONSULTANTS LTD**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 APRIL 2008**

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**AUP CONSULTANTS LTD****ABBREVIATED BALANCE SHEET****30 APRIL 2008**

	Note	2008 £	2007 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		1,387	-
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		90,299	43,956
<b>CREDITORS: Amounts falling due within one year</b>		<u>23,380</u>	<u>16,824</u>
<b>NET CURRENT ASSETS</b>		<u>66,919</u>	<u>27,132</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>68,306</u>	<u>27,132</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	100	100
Profit and loss account		<u>68,206</u>	<u>27,032</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>68,306</u>	<u>27,132</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The director acknowledges her responsibility for

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) 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 financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved and signed by the director and authorised for issue on 27 September 2008

  
 Mrs Anita Patel  
 Director

The notes on pages 2 to 3 form part of these abbreviated accounts.

**AUP CONSULTANTS LTD****NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 30 APRIL 2008****1. ACCOUNTING POLICIES****Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

**Fixed assets**

All fixed assets are initially recorded at cost

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Equipment - 25% per annum on reducing balance

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
Additions	1,850
<b>At 30 April 2008</b>	<u>1,850</u>
<b>DEPRECIATION</b>	
Charge for year	463
<b>At 30 April 2008</b>	<u>463</u>
<b>NET BOOK VALUE</b>	
<b>At 30 April 2008</b>	<u>1,387</u>
<b>At 30 April 2007</b>	<u>—</u>

**AUP CONSULTANTS LTD****NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 30 APRIL 2008****3. SHARE CAPITAL****Authorised share capital:**

	2008	2007
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

**Allotted, called up and fully paid:**

	2008		2007	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>