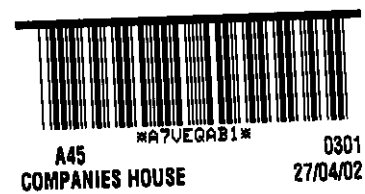


**Registration Number 3044821**

**D K Consulting (Yorkshire) Limited**

**Abbreviated Accounts**

**for the year ended 31 December 2001**



## **D K Consulting (Yorkshire) Limited**

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**Auditors' Report to D K Consulting (Yorkshire) Limited  
under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 3 to 5 together with the financial statements of D K Consulting (Yorkshire) Limited for the year ended 31 December 2001 prepared under Section 226 of the Companies Act 1985.

**Respective responsibilities of directors and auditors**

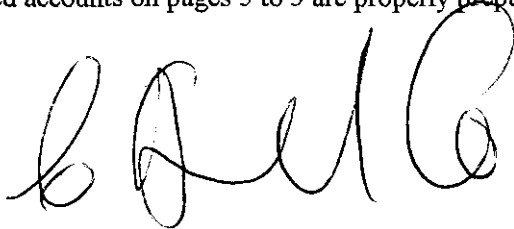
The directors are responsible for preparing abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985 in respect of the year ended 31 December 2001, and the abbreviated accounts on pages 3 to 5 are properly prepared in accordance with those provisions.



**Clarke Dowzall and Co**  
**Chartered Accountants and**  
**Registered Auditor**  
**6 Old Main Street,**  
**Bingley,**  
**West Yorkshire,**  
**BD16 2RH.**

**22 March 2002**

**D K Consulting (Yorkshire) Limited**

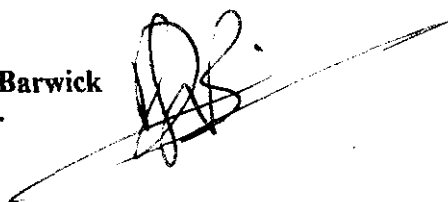
**Abbreviated Balance Sheet  
as at 31 December 2001**

|                                                                |       | 2001           |                 | 2000           |                 |
|----------------------------------------------------------------|-------|----------------|-----------------|----------------|-----------------|
|                                                                | Notes | £              | £               | £              | £               |
| <b>Fixed Assets</b>                                            |       |                |                 |                |                 |
| Intangible assets                                              | 2     |                | 4,529           |                | 5,068           |
| Tangible assets                                                | 2     |                | 42,755          |                | 37,282          |
|                                                                |       |                | <u>47,284</u>   |                | <u>42,350</u>   |
| <b>Current Assets</b>                                          |       |                |                 |                |                 |
| Debtors                                                        |       | 570,629        |                 | 411,681        |                 |
| Cash at bank and in hand                                       |       | 113,889        |                 | 22,975         |                 |
|                                                                |       | <u>684,518</u> |                 | <u>434,656</u> |                 |
| <b>Creditors: amounts falling due within one year</b>          | 3     | (710,835)      |                 | (469,076)      |                 |
| <b>Net Current Liabilities</b>                                 |       |                | <u>(26,317)</u> |                | <u>(34,420)</u> |
| <b>Total Assets Less Current Liabilities</b>                   |       |                | 20,967          |                | 7,930           |
| <b>Creditors: amounts falling due after more than one year</b> |       |                | (11,218)        |                | (9,255)         |
| <b>Provisions for Liabilities and Charges</b>                  |       |                | -               |                | (361)           |
|                                                                |       |                | <u>9,749</u>    |                | <u>(1,686)</u>  |
| <b>Capital and Reserves</b>                                    |       |                |                 |                |                 |
| Called up share capital                                        | 4     |                | 100             |                | 100             |
| Profit and loss account                                        |       |                | 9,649           |                | (1,786)         |
| <b>Shareholders' Funds</b>                                     |       |                | <u>9,749</u>    |                | <u>(1,686)</u>  |

The 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 22 March 2002 and signed on its behalf by

Mr D S Barwick  
Director



The notes on pages 3 to 5 form an integral part of these financial statements.

## **D K Consulting (Yorkshire) Limited**

### **Notes to the Abbreviated Financial Statements for the year ended 31 December 2001**

#### **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 March 2000).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### **1.3. Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 15 years.

##### **1.4. 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:

|                                     |   |                      |
|-------------------------------------|---|----------------------|
| Computer equipment                  | - | 33% Straight line    |
| Fixtures, fittings<br>and equipment | - | 25% Reducing balance |
| Motor vehicles                      | - | 25% Reducing balance |

##### **1.5. Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

##### **1.6. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

##### **1.7. Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

# D K Consulting (Yorkshire) Limited

## Notes to the Abbreviated Financial Statements for the year ended 31 December 2001

..... continued

### 2. Fixed assets

|                                                                   | Intangible<br>assets<br>£ | Tangible<br>fixed<br>assets<br>£ | Total<br>£ |
|-------------------------------------------------------------------|---------------------------|----------------------------------|------------|
| <b>Cost</b>                                                       |                           |                                  |            |
| At 1 January 2001                                                 | 8,000                     | 63,427                           | 71,427     |
| Additions                                                         | -                         | 37,817                           | 37,817     |
| Disposals                                                         | -                         | (18,864)                         | (18,864)   |
| At 31 December 2001                                               | 8,000                     | 82,380                           | 90,380     |
| <b>Depreciation and<br/>Provision for<br/>diminution in value</b> |                           |                                  |            |
| At 1 January 2001                                                 | 2,932                     | 26,145                           | 29,077     |
| On disposals                                                      | -                         | (5,600)                          | (5,600)    |
| Charge for year                                                   | 539                       | 19,080                           | 19,619     |
| At 31 December 2001                                               | 3,471                     | 39,625                           | 43,096     |
| <b>Net book values</b>                                            |                           |                                  |            |
| At 31 December 2001                                               | 4,529                     | 42,755                           | 47,284     |
| At 31 December 2000                                               | 5,068                     | 37,282                           | 42,350     |

### 3. Creditors: amounts falling due within one year

|             |             |
|-------------|-------------|
| <b>2001</b> | <b>2000</b> |
| £           | £           |

Creditors include the following:

### 4. Share capital

|             |             |
|-------------|-------------|
| <b>2001</b> | <b>2000</b> |
| £           | £           |

#### Authorised

100,000 Ordinary shares of £1 each

|         |         |
|---------|---------|
| 100,000 | 100,000 |
|---------|---------|

#### Allotted, called up and fully paid

100 Ordinary shares of £1 each

|     |     |
|-----|-----|
| 100 | 100 |
|-----|-----|

### 5. Transactions with directors

The company owed the directors an amount of £20,979 (2000 £ 25,288 ).

**D K Consulting (Yorkshire) Limited**

**Notes to the Abbreviated Financial Statements  
for the year ended 31 December 2001**

..... continued

**6. Controlling interest**

The company is controlled by the shareholder Mr D. Barwick who holds 51 % of the issued share capital.