

Registrar

Registration number 3044821

D K Consulting (Yorkshire) Limited

Abbreviated accounts

for the year ended 31 December 2004



D K Consulting (Yorkshire) Limited

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**Independent 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 2 to 5 together with the financial statements of D K Consulting (Yorkshire) Limited for the year ended 31 December 2004 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditors' 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 shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

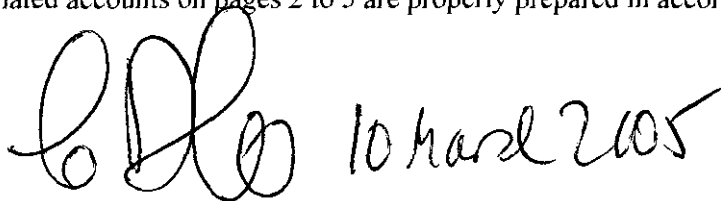
The directors are responsible for preparing abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) 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 2004, and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.

A handwritten signature in black ink, appearing to read 'C Dowzall' followed by '10 March 2005'.

**Clarke Dowzall and Co
Chartered Accountants and
Registered Auditor**

**6 Old Main Street,
Bingley,
West Yorkshire,
BD16 2RH.**

D K Consulting (Yorkshire) Limited

**Abbreviated balance sheet
as at 31 December 2004**

		2004		2003	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		2,952		3,485
Tangible assets	2		12,360		43,738
			<u>15,312</u>		<u>47,223</u>
Current assets					
Debtors		473,845		599,219	
Cash at bank and in hand		81,841		168,232	
		<u>555,686</u>		<u>767,451</u>	
Creditors: amounts falling due within one year	3	<u>(545,539)</u>		<u>(773,441)</u>	
Net current			<u>10,147</u>		<u>(5,990)</u>
Total assets less current liabilities			25,459		41,233
Creditors: amounts falling due after more than one year			-		<u>(32,039)</u>
Net assets			<u>25,459</u>		<u>9,194</u>
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			25,359		9,094
Shareholders' funds			<u>25,459</u>		<u>9,194</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 and signed on its behalf by

Mr D S Barwick
Director

 10 March 2005

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 2004

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. 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:

Plant and machinery	-	33% Straight line
Fixtures, fittings 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.

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.

D K Consulting (Yorkshire) Limited

Notes to the abbreviated financial statements for the year ended 31 December 2004

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1.7. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 January 2004	8,000	35,508	43,508
Additions	-	10,951	10,951
At 31 December 2004	<u>8,000</u>	<u>46,459</u>	<u>54,459</u>
Depreciation and Provision for diminution in value			
At 1 January 2004	4,515	29,979	34,494
Charge for year	533	4,120	4,653
At 31 December 2004	<u>5,048</u>	<u>34,099</u>	<u>39,147</u>
Net book values			
At 31 December 2004	<u>2,952</u>	<u>12,360</u>	<u>15,312</u>
At 31 December 2003	<u>3,485</u>	<u>5,529</u>	<u>9,014</u>
 3. Secured creditors		<u>(26,073)</u>	<u>(40,479)</u>

D K Consulting (Yorkshire) Limited

**Notes to the abbreviated financial statements
for the year ended 31 December 2004**

..... continued

4. Share capital	2004	2003
	£	£
Authorised		
100,000 Ordinary shares of 1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
100 Ordinary shares of 1 each	<u>100</u>	<u>100</u>

5. Transactions with directors

The company owed the directors an amount of £124 (last year £ 18,918).