

**KALAH CONSULTING LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**30 SEPTEMBER 2007**

**CHALMERS & CO (SW) LIMITED**

Chartered Accountants  
Trading as Chalmers & Co.  
6 The Linen Yard  
South Street  
Crewkerne  
Somerset  
TA18 8AB

FRIDAY



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17/07/2009

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COMPANIES HOUSE

# KALAH CONSULTING LIMITED

## ABBREVIATED BALANCE SHEET

30 SEPTEMBER 2007

	Note	2007	2006
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets			<u>252</u>
			<u>126</u>
<b>CURRENT ASSETS</b>			
Debtors		16,158	3,300
Cash at bank and in hand		<u>329</u>	<u>840</u>
		16,487	4,140
<b>CREDITORS: Amounts falling due within one year</b>		<u>14,524</u>	<u>7,447</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>1,963</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,089</u>
			<u>2,089</u>
<b>CREDITORS: Amounts falling due after more than one year</b>			<u>534</u>
			<u>-</u>
			<u>2,089</u>
			<u>(3,589)</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>4</b>		<u>2</u>
Profit and loss account			<u>2,087</u>
<b>SHAREHOLDERS' FUNDS/(DEFICIT)</b>			<u>2,089</u>
			<u>(3,589)</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 his 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 12 June 2009.



.....  
E M CLARK

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

**KALAH CONSULTING LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2007**

**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, 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:

Computer Equipment - 3 years straight line

**Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

**Deferred taxation**

In accordance with Financial Reporting Standard for Smaller Entities (effective January 2007) (FRSSE), the difference between the accounting treatment and tax treatment for depreciation in respect of accelerated capital allowances and other timing differences, is provided in full. Provision is made, or recovery anticipated, where timing differences have originated but not reversed by the balance sheet date.

**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.

**KALAH CONSULTING LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2007**

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 October 2006 and 30 September 2007	<u>1,226</u>
<b>DEPRECIATION</b>	
At 1 October 2006	974
Charge for year	<u>126</u>
At 30 September 2007	<u>1,100</u>
<b>NET BOOK VALUE</b>	
At 30 September 2007	<u>126</u>
At 30 September 2006	<u>252</u>

**3. RELATED PARTY TRANSACTIONS**

The company was under the control of Mr E M Clark throughout the current and previous year. Mr Clark is the managing director and majority shareholder.

The following is a summary of the director's transactions with the company during the year:

**E M Clark**

Balance due from the company at 1 October 2006	£534
Balance due to the company at 30 September 2007	£12,926

**4. SHARE CAPITAL**

**Authorised share capital:**

	<b>2007 £</b>	<b>2006 £</b>
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

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

	<b>2007</b>		<b>2006</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>