

A & K Investments Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2016

Blue Spire Limited
Chartered Accountants
Cawley Priory
South Pallant
Chichester
West Sussex
PO19 1SY

A & K Investments Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
A & K Investments Ltd
for the Year Ended 30 April 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A & K Investments Ltd for the year ended 30 April 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of A & K Investments Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of A & K Investments Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & K Investments Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A & K Investments Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of A & K Investments Ltd. You consider that A & K Investments Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of A & K Investments Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Blue Spire Limited
Chartered Accountants
Cawley Priory
South Pallant
Chichester
West Sussex
PO19 1SY
15 July 2015

A & K Investments Ltd
(Registration number: 05036263)
Abbreviated Balance Sheet at 30 April 2016

	Note	2016 £	2015 £
Fixed assets			
Intangible fixed assets		131,061	177,076
Current assets			
Debtors		51,000	33,000
Creditors: Amounts falling due within one year		(88,293)	(124,257)
Net current liabilities		(37,293)	(91,257)
Total assets less current liabilities		93,768	85,819
Creditors: Amounts falling due after more than one year		(82,964)	(68,428)
Net assets		10,804	17,391
Capital and reserves			
Called up share capital	<u>3</u>	101,102	101,102
Profit and loss account		(90,298)	(83,711)
Shareholders' funds		10,804	17,391

For the year ending 30 April 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 15 July 2015 and signed on its behalf by:

.....
Mr A L Porter
Director

.....
Mrs K S Porter
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

A & K Investments Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 April 2016
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Going concern

The financial statements have been prepared on a going concern basis.

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	10% straight line

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

A & K Investments Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 April 2016
..... continued

2 Fixed assets

	Intangible assets £	Total £
Cost		
At 1 May 2015	460,150	460,150
At 30 April 2016	460,150	460,150
Depreciation		
At 1 May 2015	283,074	283,074
Charge for the year	46,015	46,015
At 30 April 2016	329,089	329,089
Net book value		
At 30 April 2016	131,061	131,061
At 30 April 2015	177,076	177,076

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary A shares of £1 each	100	100	100	100
Ordinary B shares of £1 each	2	2	2	2
Ordinary A preference shares of £1 each	101,000	101,000	101,000	101,000
	<u>101,102</u>	<u>101,102</u>	<u>101,102</u>	<u>101,102</u>

4 Related party transactions

Directors' advances and credits

	2016 Advance/ Credit £	2016 Repaid £	2015 Advance/ Credit £	2015 Repaid £
Mr A L Porter				
Director's current account	-	14,537	500	
	<u>-</u>	<u>14,537</u>	<u>500</u>	

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.