

Company Registration No. 06577558 (England and Wales)

KALM KITCHEN LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2014

KALM KITCHEN LTD

CONTENTS

	Page
Accountants' report	1
Abbreviated balance sheet	2 - 3
Notes to the abbreviated accounts	4 - 5

KALM KITCHEN LTD

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF KALM KITCHEN LTD

The following reproduces the text of the Accountants' Report prepared in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated financial statements set out on pages 2 to 5 have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Kalm Kitchen Ltd for the year ended 31 March 2014 set out on pages 3 to 11 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, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Kalm Kitchen Ltd, as a body, in accordance with the terms of our engagement letter dated 1 September 2008. Our work has been undertaken solely to prepare for your approval the financial statements of Kalm Kitchen Ltd and state those matters that we have agreed to state to the Board of Directors of Kalm Kitchen Ltd, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants in England and Wales as detailed at http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kalm Kitchen Ltd and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Kalm Kitchen Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Kalm Kitchen Ltd. You consider that Kalm Kitchen 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 financial statements of Kalm Kitchen 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.

Heather & Co Ltd

18 December 2014

Chartered Accountants

Longlac
White House Lane
Jacobs Well
Guildford
Surrey
GU4 7PT

KALM KITCHEN LTD

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	2		105,756		99,907
Current assets					
Stocks		76,761		52,147	
Debtors		38,262		45,723	
Cash at bank and in hand		33,873		36,696	
		<u>148,896</u>		<u>134,566</u>	
Creditors: amounts falling due within one year		<u>(197,011)</u>		<u>(162,123)</u>	
Net current liabilities			<u>(48,115)</u>		<u>(27,557)</u>
Total assets less current liabilities			57,641		72,350
Creditors: amounts falling due after more than one year			(95,352)		(104,059)
Provisions for liabilities			<u>(1,642)</u>		<u>(2,977)</u>
			<u>(39,353)</u>		<u>(34,686)</u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			<u>(39,355)</u>		<u>(34,688)</u>
Shareholders' funds			<u>(39,353)</u>		<u>(34,686)</u>

KALM KITCHEN LTD

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2014

For the financial year ended 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 18 December 2014

Mr J Middlehurst
Director

Company Registration No. 06577558

KALM KITCHEN LTD

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2014

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Management accounts for the current period show the Company making a profit. The directors consider it appropriate to prepare the financial statements on the going concern basis. The directors have also stated their continued financial support for the company.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts, less deposits paid in advance.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Leasehold	10% reducing balance method
Computer equipment	33.3% per annum reducing balance method
Fixtures, fittings & equipment	20%-33.3% reducing balance method
Motor vehicles	20-25% reducing balance method

KALM KITCHEN LTD

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2014

2 Fixed assets

Tangible assets

	£
Cost	
At 1 April 2013	140,415
Additions	43,771
Disposals	(19,495)
At 31 March 2014	164,691
Depreciation	
At 1 April 2013	40,508
On disposals	(4,715)
Charge for the year	23,142
At 31 March 2014	58,935
Net book value	
At 31 March 2014	105,756
At 31 March 2013	99,907

3 Share capital

2014
£

2013
£

Allotted, called up and fully paid
2 Ordinary of £1 each

2

4 Related party relationships and transactions

Loans to directors

Transactions in relation to loans with directors during the year are outlined in the table below:

Description	% Rate	Opening Balance £	Amounts Advanced £	Interest Charged £	Amounts Repaid £	Closing Balance £
Mr J Middlehurst	4.00	9,374	9,716	385	9,374	10,101
Mrs J Middlehurst	4.00	9,377	9,715	385	9,377	10,100
		18,751	19,431	770	18,751	20,201

Other transactions

Rent in the year of £7,200 (2013 £2,250) was paid to Mr and Mrs Middlehurst for the kitchen and storage facility.

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.