Registered Number 06905384

Kieral Limited

Abbreviated Accounts

31 May 2014

Kieral Limited **Registered Number 06905384**

Balance Sheet as at 31 May 2014

	Notes	2014		2013	
		£	£	£	£
Current assets					
Debtors		3,363		32,195	
Cash at bank and in hand		49,328		21,274	
Total current assets		52,691		53,469	
Creditors: amounts falling due within one year		(26,788)		(45,092)	
Net current assets (liabilities)			25,903		8,377
Total assets less current liabilities			25,903		8,377
Total net assets (liabilities)			25,903		8,377
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			25,803		8,277
Shareholders funds			25,903		8,377

a. For the year ending 31 May 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 26 February 2015

And signed on their behalf by:
Glyn Walters, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 May 2014

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 April 2008).

Turnover
The turnover shown in the profit and loss account represents amounts invoiced during the year, 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.

Financial Instruments
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

2 **Investments (Fixed Assets)**

3 **Creditors: amounts falling due after more than one year**

4 **Share capital**

	2014	2013
	£	£
Allotted, called up and fully paid:		
100 Ordinary of £1 each	100	100

5 Transactions with directors

At the balance sheet date the company owed the director £18 (2012 - £45). This loan was provided interest free and is repayable on demand. During the year the director received dividends totalling £98.100 (2012 - £41,000).