

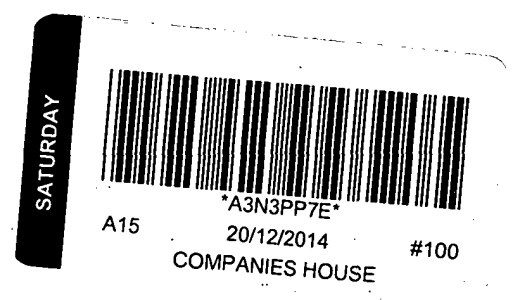
# REGISTRARS COPY

Company Registration No. 07198313 (England and Wales)

**NICHOLAS B. KER LTD**

**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2014**



# **NICHOLAS B. KER LTD**

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# NICHOLAS B. KER LTD

## ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2014

	Notes	2014 £	£	2013 £	£
<b>Fixed assets</b>					
Tangible assets	2		931		972
<b>Current assets</b>					
Debtors		5,566		15,075	
Cash at bank and in hand		168,670		217,775	
		<u>174,236</u>		<u>232,850</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(7,048)</u>		<u>(24,203)</u>	
<b>Net current assets</b>			167,188		208,647
<b>Total assets less current liabilities</b>			168,119		209,619
<b>Provisions for liabilities</b>			(186)		(194)
			<u>167,933</u>		<u>209,425</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss account			167,833		209,325
<b>Shareholders' funds</b>			<u>167,933</u>		<u>209,425</u>

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 11 December 2014

N B Ker  
Director



Company Registration No. 07198313

# NICHOLAS B. KER LTD

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

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### 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).

#### 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 medical services.

#### 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:

Computer equipment	25% on a straight line basis
Fixtures, fittings & equipment	25% on a reducing balance basis

#### 1.5 Revenue recognition

Fee income represents revenue earned under a wide variety of contracts to provide professional services. Revenue is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including expenses and disbursements.

Revenue is generally recognised as contract activity progresses so that for incomplete contracts it reflects the partial performance of the contractual obligations. For such contracts the amount of revenue reflects the accrual of the right to consideration by reference to the value of work performed. Revenue not billed to clients is included in debtors and payments on account in excess of the relevant amount of revenue are included in creditors.

# NICHOLAS B. KER LTD

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2014

### 2 Fixed assets

#### Tangible assets

	£
<b>Cost</b>	
At 1 April 2013	1,443
Additions	479
Disposals	(215)
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At 31 March 2014	1,707
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<b>Depreciation</b>	
At 1 April 2013	471
On disposals	(138)
Charge for the year	443
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At 31 March 2014	776
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<b>Net book value</b>	
At 31 March 2014	931
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At 31 March 2013	972
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### 3 Share capital

	2014	2013
	£	£
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100
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