

Registration number 07596313

P K Ruminant Nutrition Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2013

CI Accountancy Ltd
Boatside Business Centre
Warden
Hexham
Northumberland
NE46 4SH

MONDAY



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COMPANIES HOUSE

P K Ruminant Nutrition Limited
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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

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
P K Ruminant Nutrition Limited
for the Year Ended 30 April 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of P K Ruminant Nutrition Limited for the year ended 30 April 2013 set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given us

We have carried out this engagement in accordance with current technical and ethical guidance in issue

This report is made solely to the Board of Directors of P K Ruminant Nutrition Limited, as a body. Our work has been undertaken solely to prepare for your approval the financial statements of P K Ruminant Nutrition Limited and state those matters that we have agreed to state to the Board of Directors of P K Ruminant Nutrition Limited, as a body. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than P K Ruminant Nutrition Limited and its Board of Directors as a body for our work or for this report

It is your duty to ensure that P K Ruminant Nutrition Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of P K Ruminant Nutrition Limited. You consider that P K Ruminant Nutrition Limited 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 P K Ruminant Nutrition Limited. 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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Date *30/10/13*

P K Ruminant Nutrition Limited
(Registration number: 07596313)
Abbreviated Balance Sheet at 30 April 2013

	Note	30 April 2013 £	30 April 2012 £
Fixed assets			
Intangible fixed assets		150,000	200,000
Tangible fixed assets		<u>128</u>	<u>160</u>
		<u>150,128</u>	<u>200,160</u>
Current assets			
Stocks		5,383	4 339
Debtors		126,293	43 775
Cash at bank and in hand		<u>55,954</u>	<u>48,081</u>
		187,630	96 195
Creditors Amounts falling due within one year		<u>(317,483)</u>	<u>(277,532)</u>
Net current liabilities		<u>(129 853)</u>	<u>(181,337)</u>
Net assets		<u>20,275</u>	<u>18,823</u>
Capital and reserves			
Called up share capital	3	1,000	1,000
Profit and loss account		<u>19 275</u>	<u>17 823</u>
Shareholders' funds		<u>20,275</u>	<u>18 823</u>

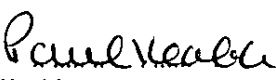
For the year ending 30 April 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

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 8/10/13 and signed on its behalf by


Paul Keable
Director

P K Ruminant Nutrition Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2013

I 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 April 2008)

Turnover

Turnover represents amounts chargeable, net of value added tax, 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	5 years

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Asset class	Depreciation method and rate
Motor vehicles	20% reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs

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.

P K Ruminant Nutrition Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2013

..... *continued*

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2012	250,000	200	250,200
At 30 April 2013	250,000	200	250,200
Depreciation			
At 1 May 2012	50,000	40	50,040
Charge for the year	50,000	32	50,032
At 30 April 2013	100,000	72	100,072
Net book value			
At 30 April 2013	150,000	128	150,128
At 30 April 2012	200,000	160	200,160

3 Share capital

Allotted, called up and fully paid shares

	30 April 2013		30 April 2012	
	No	£	No.	£
£1 Ordinary A Shares of £1 each	600	600	-	-
£1 Ordinary B Shares of £1 each	400	400	-	-
£1 Ordinary shares of £1 each	-	-	1,000	1,000
	1,000	1,000	1,000	1,000

4 Control

The company is controlled by Paul Keable director who owns 60% of the share capital