

**REGISTERED NUMBER: 10143322 (England and Wales)**

Unaudited Financial Statements for the Year Ended 30 April 2018

for

Le Kedjenou Ltd

Lee Accounting Services Limited  
Trading as Lee & Co  
Chartered Accountants  
26 High Street  
Rickmansworth  
Hertfordshire  
WD3 1ER

Contents of the Financial Statements  
for the Year Ended 30 April 2018

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3
Chartered Accountants' Report	5

**DIRECTOR:**

C L O Kassalo

**REGISTERED OFFICE:**

43 Fairfield Close  
Radlett  
Hertfordshire  
WD7 8ND

**REGISTERED NUMBER:**

10143322 (England and Wales)

**ACCOUNTANTS:**

Lee Accounting Services Limited  
Trading as Lee & Co  
Chartered Accountants  
26 High Street  
Rickmansworth  
Hertfordshire  
WD3 1ER

Balance Sheet  
30 April 2018

	Notes	30.4.18 £	30.4.17 £
<b>CURRENT ASSETS</b>			
Debtors	4	11,583	3,556
Cash at bank		-	5,634
		<u>11,583</u>	<u>9,190</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	8,115	4,861
<b>NET CURRENT ASSETS</b>		<u>3,468</u>	<u>4,329</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,468</u>	<u>4,329</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	2	1
Retained earnings		3,466	4,328
<b>SHAREHOLDERS' FUNDS</b>		<u>3,468</u>	<u>4,329</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 7 September 2018 and were signed by:

C L O Kassalo - Director

Notes to the Financial Statements  
for the Year Ended 30 April 2018

1. **STATUTORY INFORMATION**

Le Kedjenou Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Financial instruments**

**Debtors**

Short term debtors are measured at transaction price, less any impairments. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**Creditors**

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2018

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2017 - 1 ) .

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.18	30.4.17
	£	£
Trade debtors	<u>11,583</u>	<u>3,556</u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.18	30.4.17
	£	£
Bank loans and overdrafts	1,980	-
Taxation and social security	5,683	4,861
Other creditors	<u>452</u>	<u>-</u>
	<u>8,115</u>	<u>4,861</u>

6. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.18	30.4.17
			£	£
1	Ordinary	£1	<u>2</u>	<u>1</u>

Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Le Kedjenou Ltd

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Le Kedjenou Ltd for the year ended 30 April 2018 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Le Kedjenou Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Le Kedjenou Ltd and state those matters that we have agreed to state to the director of Le Kedjenou Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Le Kedjenou Ltd and its director for our work or for this report.

It is your duty to ensure that Le Kedjenou 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 profit of Le Kedjenou Ltd. You consider that Le Kedjenou 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 Le Kedjenou 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 financial statements.

Lee Accounting Services Limited  
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26 High Street  
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Hertfordshire  
WD3 1ER

10 September 2018

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.