

COMPANY REGISTRATION NUMBER SC156965

**K.A. (SERVICES) LIMITED  
ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED  
31 JULY 2009**

SATURDAY



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13/02/2010

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COMPANIES HOUSE

**NELSON GILMOUR SMITH**  
Chartered Accountants & Statutory Auditor  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

**K.A. (SERVICES) LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 JULY 2009**

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# **K.A. (SERVICES) LIMITED**

## **INDEPENDENT AUDITOR'S REPORT TO K.A. (SERVICES) LIMITED**

### **UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts, together with the financial statements of K.A. (Services) Limited for the year ended 31 July 2009 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditor**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

#### **Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out below:

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

#### **Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

11/2/2010



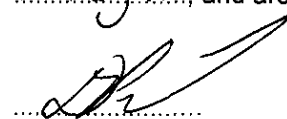
ANDREW WILSON CA (Senior  
Statutory Auditor)  
For and on behalf of  
NELSON GILMOUR SMITH  
Chartered Accountants  
& Statutory Auditor

**K.A. (SERVICES) LIMITED****ABBREVIATED BALANCE SHEET****31 JULY 2009**

|   | Note     | 2009<br>£    | 2008<br>£     |
|---|----------|--------------|---------------|
| <b>Fixed assets</b>                                   | <b>2</b> |              |               |
| Tangible assets                                       |          |              | -             |
| <b>Current assets</b>                                 |          |              |               |
| Debtors   |          | 278          | -             |
| Cash at bank and in hand                              |          | 7,026        | 71,181        |
|   |          | 7,304        | 71,181        |
| <b>Creditors: Amounts falling due within one year</b> |          | <b>7,302</b> | <b>71,179</b> |
| <b>Net current assets</b>                             |          | <b>2</b>     | <b>2</b>      |
| <b>Total assets less current liabilities</b>          |          | <b>2</b>     | <b>2</b>      |
| <b>Capital and reserves</b>                           |          |              |               |
| Called-up equity share capital                        | 3        | 2            | 2             |
| <b>Shareholder's funds</b>                            |          | <b>2</b>     | <b>2</b>      |

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 1 February 2010, and are signed on their behalf by:

  
D Pocock

Company Registration Number: SC156965

The notes on pages 3 to 4 form part of these abbreviated accounts.

# K.A. (SERVICES) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2009

### 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.

#### Fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                     |                     |
|---------------------|---------------------|
| Fixtures & Fittings | - 25% straight line |
| Equipment           | - 25% straight line |

### 2. Fixed assets

|                                   | Tangible<br>Assets<br>£ |
|-----------------------------------|-------------------------|
| <b>Cost</b>                       |                         |
| At 1 August 2008 and 31 July 2009 | <u>8,312</u>            |
| <b>Depreciation</b>               |                         |
| At 1 August 2008                  | <u>8,312</u>            |
| At 31 July 2009                   | <u>8,312</u>            |
| <b>Net book value</b>             |                         |
| At 31 July 2009                   | <u>-</u>                |
| At 31 July 2008                   | <u>-</u>                |

### 3. Share capital

#### Authorised share capital:

|                                  | 2009<br>£    | 2008<br>£    |
|----------------------------------|--------------|--------------|
| 1,000 Ordinary shares of £1 each | <u>1,000</u> | <u>1,000</u> |

#### Allotted, called up and fully paid:

|                              | 2009<br>No | £        | 2008<br>No | £        |
|------------------------------|------------|----------|------------|----------|
| 2 Ordinary shares of £1 each | <u>2</u>   | <u>2</u> | <u>2</u>   | <u>2</u> |

**K.A. (SERVICES) LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 JULY 2009**

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**4. Ultimate parent company**

The company's ultimate parent undertaking is the Kelvinside Academy War Memorial Trust, a company limited by guarantee.