

Hele Kergozou Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2016

Hele Kergozou Limited
Chartered Accountants
Lilac Cottage
The Street
Draycott
Cheddar
Somerset
BS27 3TH

Hele Kergozou 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.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Hele Kergozou Limited
for the Year Ended 30 April 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Hele Kergozou Limited for the year ended 30 April 2016 set out on pages 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 at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Hele Kergozou Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Hele Kergozou Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hele Kergozou Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Hele Kergozou 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 loss of Hele Kergozou Limited. You consider that Hele Kergozou 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 Hele Kergozou 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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Hele Kergozou Limited
Chartered Accountants
Lilac Cottage
The Street
Draycott
Cheddar
Somerset
BS27 3TH
30 January 2017

Hele Kergozou Limited
(Registration number: 06501033)
Abbreviated Balance Sheet at 30 April 2016

| | Note | 2016 £ | 2015 £ |
|---|----------|----------------|-----------------|
| Fixed assets | | | |
| Intangible fixed assets | | 4,500 | 6,750 |
| Tangible fixed assets | | <u>239</u> | <u>490</u> |
| | | <u>4,739</u> | <u>7,240</u> |
| Current assets | | | |
| Debtors | | 3,817 | 10,809 |
| Cash at bank and in hand | | <u>390</u> | <u>2,868</u> |
| | | 4,207 | 13,677 |
| Creditors: Amounts falling due within one year | | <u>(6,773)</u> | <u>(12,759)</u> |
| Net current (liabilities)/assets | | <u>(2,566)</u> | <u>918</u> |
| Total assets less current liabilities | | 2,173 | 8,158 |
| Creditors: Amounts falling due after more than one year | | <u>(4,630)</u> | <u>(8,098)</u> |
| Net (liabilities)/assets | | <u>(2,457)</u> | <u>60</u> |
| Capital and reserves | | | |
| Called up share capital | <u>4</u> | 2 | 2 |
| Profit and loss account | | <u>(2,459)</u> | <u>58</u> |
| Shareholders' (deficit)/funds | | <u>(2,457)</u> | <u>60</u> |

For the year ending 30 April 2016 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 director acknowledges her 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 director on 30 January 2017

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J S Hele Kergozou de la Boessiere FCA
Company secretary

The notes on pages 3 to 4 form an integral part of these financial statements.

Hele Kergozou Limited
Notes to the Abbreviated Accounts for the Year Ended 30 April 2016
..... continued

1 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 January 2015).

Turnover

Turnover represents amounts chargeable 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 | 10% straight line |

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 | 25% straight line |
| Fixtures and fittings | 25% straight line |
| Office Equipment | 25% straight line |

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.

Hele Kergozou Limited
Notes to the Abbreviated Accounts for the Year Ended 30 April 2016
..... continued

2 Fixed assets

| | Intangible assets £ | Tangible assets £ | Total £ |
|-----------------------|------------------------------------|------------------------------|--------------------|
| Cost | | | |
| At 1 May 2015 | 22,500 | 7,204 | 29,704 |
| At 30 April 2016 | 22,500 | 7,204 | 29,704 |
| Depreciation | | | |
| At 1 May 2015 | 15,750 | 6,714 | 22,464 |
| Charge for the year | 2,250 | 251 | 2,501 |
| At 30 April 2016 | 18,000 | 6,965 | 24,965 |
| Net book value | | | |
| At 30 April 2016 | 4,500 | 239 | 4,739 |
| At 30 April 2015 | 6,750 | 490 | 7,240 |

3 Creditors

Included in the creditors are the following amounts due after more than five years:

| | 2016 £ | 2015 £ |
|---|-------------------|-------------------|
| After more than five years by instalments | 2,100 | 2,545 |

4 Share capital

Allotted, called up and fully paid shares

| | 2016 | | 2015 | |
|---------------------|-------------|----------|-------------|----------|
| | No. | £ | No. | £ |
| Ordinary of £1 each | 2 | 2 | 2 | 2 |

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.