

Hele Kergozou Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2013

Hele Kergozou Limited

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Hele Kergozou Limited
(Registration number: 06501033)
Abbreviated Balance Sheet at 30 April 2013

	Note	2013 £	2012 £
Fixed assets			
Intangible fixed assets		11,250	13,500
Tangible fixed assets		<u>16,137</u>	<u>26,152</u>
		<u>27,387</u>	<u>39,652</u>
Current assets			
Debtors		8,259	4,534
Cash at bank and in hand		<u>665</u>	<u>10,079</u>
		8,924	14,613
Creditors: Amounts falling due within one year		<u>(19,677)</u>	<u>(32,564)</u>
Net current liabilities		<u>(10,753)</u>	<u>(17,951)</u>
Total assets less current liabilities		16,634	21,701
Creditors: Amounts falling due after more than one year		<u>(14,177)</u>	<u>(11,200)</u>
Net assets		<u>2,457</u>	<u>10,501</u>
Capital and reserves			
Called up share capital	<u>4</u>	2	2
Profit and loss account		<u>2,455</u>	<u>10,499</u>
Shareholders' funds		<u>2,457</u>	<u>10,501</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 director acknowledges his 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 August 2013

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

Hele Kergozou Limited
(Registration number: 06501033)
Abbreviated Balance Sheet at 30 April 2013
..... continued

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R Y Kergozou de la Boessiere FCCA, BA(Hons), DipHEarts
Chairman

The notes on pages 3 to 4 form an integral part of these financial statements.
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Notes to the Abbreviated Accounts for the Year Ended 30 April 2013
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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 April 2008).

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 2013
..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2012	22,500	41,017	63,517
Additions	-	521	521
Disposals	-	(3,000)	(3,000)
At 30 April 2013	<u>22,500</u>	<u>38,538</u>	<u>61,038</u>
Depreciation			
At 1 May 2012	9,000	14,865	23,865
Charge for the year	2,250	10,161	12,411
Eliminated on disposals	-	(2,625)	(2,625)
At 30 April 2013	<u>11,250</u>	<u>22,401</u>	<u>33,651</u>
Net book value			
At 30 April 2013	<u>11,250</u>	<u>16,137</u>	<u>27,387</u>
At 30 April 2012	<u>13,500</u>	<u>26,152</u>	<u>39,652</u>

3 Creditors

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

	2013 £	2012 £
After more than five years by instalments	<u>2,350</u>	<u>-</u>

4 Share capital

Allotted, called up and fully paid shares

	2013		2012	
	No.	£	No.	£
Ordinary of £1 each	2	2	2	2

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