

# Hele Kergozou Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2014

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

# Hele Kergozou Limited

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**Hele Kergozou Limited**  
**(Registration number: 06501033)**  
**Abbreviated Balance Sheet at 30 April 2014**

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Intangible fixed assets		9,000	11,250
Tangible fixed assets		<u>7,395</u>	<u>16,137</u>
		<u>16,395</u>	<u>27,387</u>
<b>Current assets</b>			
Debtors		5,621	8,259
Cash at bank and in hand		<u>120</u>	<u>665</u>
		5,741	8,924
Creditors: Amounts falling due within one year		<u>(9,337)</u>	<u>(19,677)</u>
Net current liabilities		<u>(3,596)</u>	<u>(10,753)</u>
Total assets less current liabilities		12,799	16,634
Creditors: Amounts falling due after more than one year		<u>(11,554)</u>	<u>(14,177)</u>
Net assets		<u>1,245</u>	<u>2,457</u>
<b>Capital and reserves</b>			
Called up share capital	<u>4</u>	2	2
Profit and loss account		<u>1,243</u>	<u>2,455</u>
Shareholders' funds		<u>1,245</u>	<u>2,457</u>

For the year ending 30 April 2014 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 22 June 2014

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

The notes on pages 2 to 3 form an integral part of these financial statements.

**Hele Kergozou Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 April 2014**  
**..... 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 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:

<b>Asset class</b>	<b>Amortisation method and rate</b>
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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 2014**  
..... *continued*

**2 Fixed assets**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 May 2013	22,500	38,538	61,038
At 30 April 2014	22,500	38,538	61,038
<b>Depreciation</b>			
At 1 May 2013	11,250	22,401	33,651
Charge for the year	2,250	8,742	10,992
At 30 April 2014	13,500	31,143	44,643
<b>Net book value</b>			
At 30 April 2014	9,000	7,395	16,395
At 30 April 2013	11,250	16,137	27,387

**3 Creditors**

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

	<b>2014 £</b>	<b>2013 £</b>
After more than five years by instalments	3,020	2,350

**4 Share capital**

**Allotted, called up and fully paid shares**

	<b>2014</b>		<b>2013</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	2	2	2	2

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