

Company Registration Number 02202521

Kersal Management Limited
Abbreviated Accounts
31 March 2009



MCABA LIMITED T/A MITCHELLS
Chartered Accountants & Registered Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Kersal Management Limited

Abbreviated Accounts

Year Ended 31 March 2009

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Kersal Management Limited

Independent Auditor's Report to Kersal Management Limited

UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Kersal Management Limited for the year ended 31 March 2009 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. 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 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of Opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



MCABA LIMITED T/A MITCHELLS
Chartered Accountants & Registered Auditor

91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

27 January 2010

Kersal Management Limited

Abbreviated Balance Sheet

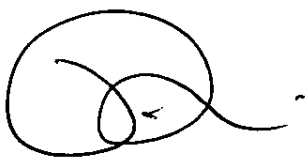
31 March 2009

	Note	2009 £	2008 £
Fixed Assets	3		
Tangible assets		25,400	25,400
Current Assets			
Debtors		72,974	77,978
Cash at bank and in hand		2,016	2,717
		<u>74,990</u>	<u>80,695</u>
Creditors: Amounts falling due within one year		<u>100,290</u>	<u>105,995</u>
Net Current Liabilities		<u>(25,300)</u>	<u>(25,300)</u>
Total Assets Less Current Liabilities		<u>100</u>	<u>100</u>
Capital and Reserves			
Called-up equity share capital	4	100	100
Shareholders' Funds		<u>100</u>	<u>100</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on 27 January 2010, and are signed on their behalf by:

Mr J A Hill
Director



Company Registration Number: 02202521

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

Kersal Management Limited

Notes to the Abbreviated Accounts

Year Ended 31 March 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 January 2007).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation on Freehold property - Nil

Freehold property is not depreciated as it is considered that depreciation is immaterial given the high residual value of the property.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

2. Taxation

There was no charge to corporation tax in the year.

3. Fixed assets

	Tangible Assets £
Cost	
At 1 April 2008 and 31 March 2009	<u>25,400</u>
Depreciation	
	<u>-</u>
Net Book Value	
At 31 March 2009	<u>25,400</u>
At 31 March 2008	<u>25,400</u>

4. Share capital

Authorised share capital:

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

Kersal Management Limited

Notes to the Abbreviated Accounts

Year Ended 31 March 2009

4. Share capital *(continued)*

Allotted, called up and fully paid:

	2009		2008	
	No	£	No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

5. Ultimate parent company

The ultimate parent company is Hill Care Limited, a company incorporated in England and Wales.