

Company Registration Number 02202521

Kersal Management Limited

Abbreviated Accounts

31 March 2016



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

Kersal Management Limited

Abbreviated Accounts

Year Ended 31 March 2016

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Kersal Management Limited

Independent Auditor's Report to Kersal Management Limited

UNDER SECTION 449 OF THE COMPANIES ACT 2006

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 2016 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.

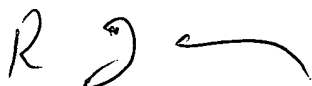
Respective Responsibilities of Directors and Auditor

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.

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 are properly prepared.

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.



RICHARD TRUEMAN FCA (Senior Statutory Auditor)
For and on behalf of
MCABA LIMITED T/A MITCHELLS
Chartered Accountants & Statutory Auditor

91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

20 December 2016

Kersal Management Limited

Abbreviated Balance Sheet

31 March 2016

	Note	2016 £	2015 £
Fixed Assets	3		
Tangible assets		<u>25,400</u>	<u>25,400</u>
Current Assets			
Debtors		96,387	104,341
Cash at bank and in hand		<u>67,395</u>	<u>22,386</u>
		<u>163,782</u>	<u>126,727</u>
Creditors: Amounts falling due within one year		<u>189,082</u>	<u>152,027</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	<u>100</u>	<u>100</u>
Shareholders' Funds		<u>100</u>	<u>100</u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 20/12/16, and are signed on their behalf by:

W J Waddicor.

W Waddicor
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 2016

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 2015).

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 on the grounds that the depreciation charge and accumulated depreciation would be immaterial. This is due to the company having a policy and practice of regular maintenance and repair resulting in a high residual value. Maintenance and repair charges are recognised in the profit and loss account.

The carrying values of freehold property are reviewed for impairment at the end of each period to ensure there are no events or changes in circumstances which would indicate the carrying value may not be recoverable.

2. Taxation

There was no charge to corporation tax in the year.

3. Fixed assets

	Tangible Assets £
Cost	
At 1 April 2015 and 31 March 2016	<u>25,400</u>
Depreciation	
	<u>-</u>
Net Book Value	
At 31 March 2016	<u>25,400</u>
At 31 March 2015	<u>25,400</u>

4. Share capital

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

Kersal Management Limited

Notes to the Abbreviated Accounts

Year Ended 31 March 2016

5. Ultimate parent company

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