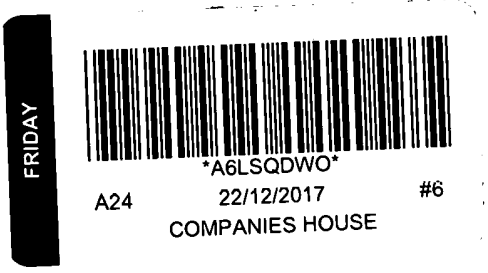
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COMPANY REGISTRATION NUMBER: 02202521

Kersal Management Limited

Filleted Abridged Financial Statements

31 March 2017



Kersal Management Limited

Abridged Financial Statements

Year Ended 31 March 2017

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Kersal Management Limited

Directors' Responsibilities Statement

Year Ended 31 March 2017

The directors are responsible for preparing the directors' report and the abridged financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare abridged financial statements for each financial year. Under that law the directors have elected to prepare the abridged financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the abridged financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these abridged financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the abridged financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the abridged financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Kersal Management Limited

Abridged Statement of Financial Position

31 March 2017

	Note	2017 £	£	2016 £
Fixed Assets				
Tangible assets	4		**25,400**	25,400
Current Assets				
Debtors		**86,487**		96,387
Cash at bank and in hand		**88,825**		67,395
		175,312		163,782
Creditors: amounts falling due within one year		**200,612**		189,082
Net Current Liabilities			**25,300**	25,300
Total Assets Less Current Liabilities			**100**	100
Net Assets			**100**	100
Capital and Reserves				
Called up share capital	5		**100**	100
Shareholders Funds			**100**	100

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of income and retained earnings has not been delivered.

These abridged financial statements were approved by the board of directors and authorised for issue on 20 December 2017, and are signed on behalf of the board by:

W J Waddicor.

W J Waddicor
Director

Company registration number: 02202521

The notes on pages 3 to 5 form part of these abridged financial statements.

Kersal Management Limited

Notes to the Abridged Financial Statements

Year Ended 31 March 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 115 Manchester Road, Sheffield, S10 5DN.

2. Statement of compliance

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

All of the members have consented to the preparation of abridged accounts in accordance with Section 444(2A) of the Companies Act 2006.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 9.

Revenue recognition

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

Income tax

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation on Freehold Property - Nil

In determining the residual value of freehold property the directors have considered the amount they would currently obtain from disposal of the asset, if the asset were already of the age and condition expected at the end of its useful life. As a result the directors estimate any depreciation charge to be immaterial and as such the depreciation charge is nil for the period.

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

4. Tangible assets

	£
Cost	
At 1 April 2016 and 31 March 2017	**25,400**
Depreciation	
At 1 April 2016 and 31 March 2017	**–**
Carrying amount	
At 31 March 2017	**25,400**
At 31 March 2016	25,400

5. Called up share capital

Issued, called up and fully paid

	2017		2016	
	No.	**£**	No.	£
Ordinary shares of £1 each	**100**	**100**	100	100

6. Summary audit opinion

The auditor's report for the year was unqualified.

The senior statutory auditor was Tony Hornsby BA(Hons) FCA, for and on behalf of MCABA Limited t/a Mitchells, Chartered Accountants & Business Advisers.

7. Related party transactions

The company has taken advantage of the exemption conferred by FRS 102 Section 1A, removing the requirement to disclose transaction between group members.

During the year the company provided and received short terms loans from related parties. The balance outstanding and due from related parties at the year end amounted to:

	2017	2016
	£	£
Entities under common control	**40,593**	35,088

8. Controlling party

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