

K L (EVESHAM) LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2000

Clement Keys
CHARTERED ACCOUNTANTS ■



A46
COMPANIES HOUSE

AMUZ9XNI

0082
27/01/01

K L (EVESHAM) LIMITED

CONTENTS

	Page
Auditors' report	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3 - 5

K L (EVESHAM) LIMITED

AUDITORS' REPORT TO K L (EVESHAM) LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of the company for the year ended 31 March 2000 prepared under section 226 of the Companies Act 1985.

Respective responsibilities of the director and auditors

The director is 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 accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we considered 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. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

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 on pages 2 to 5 are properly prepared in accordance with those provisions.



Clement Keys

Chartered Accountants
Registered Auditor

26 JANUARY 2001

Swinford House, Albion Street
Brierley Hill
West Midlands
DY5 3EL

K L (EVESHAM) LIMITED

ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2000

	Notes	2000 £	£	1999 £	£
Fixed assets					
Tangible assets	2		33,597		41,774
Investments	2		2,400		2,400
			<u>35,997</u>		<u>44,174</u>
Current assets					
Stocks		18,311		27,350	
Debtors		119,581		142,083	
Cash at bank and in hand		66		433	
		<u>137,958</u>		<u>169,866</u>	
Creditors: amounts falling due within one year		<u>(161,306)</u>		<u>(165,964)</u>	
Net current (liabilities)/assets			<u>(23,348)</u>		<u>3,902</u>
Total assets less current liabilities			<u>12,649</u>		<u>48,076</u>
Creditors: amounts falling due after more than one year			<u>(6,725)</u>		<u>(43,238)</u>
			<u>5,924</u>		<u>4,838</u>
Capital and reserves					
Called up share capital	3		100		100
Other reserves			100		100
Profit and loss account			5,724		4,638
Shareholders' funds			<u>5,924</u>		<u>4,838</u>

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

The financial statements were approved by the board on 26 January 2001



C T Hatt
Director

K L (EVESHAM) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2000

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	15% reducing balance
Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% straight line

1.4 Leasing and hire purchase commitments

Tangible fixed assets acquired under finance leases and hire purchase contracts are capitalised at the estimated fair value at the date of inception of each lease or contract. The total finance charges are allocated over the period of the lease in such a way as to give a reasonably constant charge on the outstanding liability.

Rentals paid under operating leases are charged to income as incurred.

1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

Net realisable value is based on estimated selling price less the estimated cost of disposal.

K L (EVESHAM) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2000

2 Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 April 1999 & at 31 March 2000	95,957	2,400	98,357
Depreciation			
At 1 April 1999	54,183	-	54,183
Charge for the year	8,177	-	8,177
At 31 March 2000	62,360	-	62,360
Net book value			
At 31 March 2000	33,597	2,400	35,997
At 31 March 1999	41,774	2,400	44,174

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Class	Shares held %
Participating interests			
First Class Flowers Limited	Wales	Ordinary	50

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Capital and reserves	Profit for the year
First Class Flowers Limited	1	1

3 Share capital

	2000 £	1999 £
Authorised		
1,000 Ordinary of £ 1 each	1,000	100
Allotted, called up and fully paid		
100 Ordinary of £ 1 each	100	100

K L (EVESHAM) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2000

2 Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 April 1999 & at 31 March 2000	95,957	2,400	98,357
Depreciation			
At 1 April 1999	54,183	-	54,183
Charge for the year	8,177	-	8,177
At 31 March 2000	62,360	-	62,360
Net book value			
At 31 March 2000	33,597	2,400	35,997
At 31 March 1999	41,774	2,400	44,174

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Class	Shares held %
Participating interests			
First Class Flowers Limited	Wales	Ordinary	50

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Capital and reserves	Profit for the year
First Class Flowers Limited	(22,449)	881

3 Share capital

	2000 £	1999 £
Authorised		
1,000 Ordinary of £ 1 each	1,000	100
Allotted, called up and fully paid		
100 Ordinary of £ 1 each	100	100

K L (EVESHAM) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2000

4 Transactions with directors

CT Hatt is a director of JC Hatt Limited. During the year the company received management services from JC Hatt Limited amounting to £765 (1999 £2,807) and made sales to JC Hatt Limited amounting to £2,570 (1999 £nil).

CT Hatt also has beneficial interests in Belward Limited, Acclaim Manufacturing Limited and Beal Davies Limited. During the year the company made purchases of £440 (1999 £nil) from Beal Davies Limited and included in trade creditors is a balance of £517 (1999 £nil) due to Beal Davies Limited.

Included in other debtors is an amount of £2,974 (1999 £2,974) due from Acclaim Manufacturing Limited.