Registered Number 07174792

KAERUS CONSULTING LTD

Abbreviated Accounts

31 March 2015

KAERUS CONSULTING LTD **Registered Number 07174792**

Abbreviated Balance Sheet as at 31 March 2015

	Notes	*2015*	*2014*
		£	£
Fixed assets			
Tangible assets	2	785	122
		785	122
Current assets			
Debtors		6,501	20,120
Cash at bank and in hand		92,211	74,295
		98,712	94,415
Creditors: amounts falling due within one year		(14,635)	(19,006)
Net current assets (liabilities)		84,077	75,409
Total assets less current liabilities		84,862	75,531
Provisions for liabilities		(157)	(24)
Total net assets (liabilities)		84,705	75,507
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		84,605	75,407
Shareholders' funds		84,705	75,507

- For the year ending 31 March 2015 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 directors acknowledge their 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 Board on 16 November 2015

And signed on their behalf by:
J Proffitt, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2015

1 Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of services falling within the company's ordinary activities.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:
Fixtures, fittings and equipment - 15% & 33.3% straight line

Other accounting policies

Deferred taxation
Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

2 Tangible fixed assets

	£
Cost	
At 1 April 2014	1,260
Additions	1,017
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	2,277
Depreciation	
At 1 April 2014	1,138
Charge for the year	354
On disposals	-
At 31 March 2015	1,492
Net book values	
At 31 March 2015	785
At 31 March 2014	122

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2015	*2014*
	£	£
100 Ordinary shares of £1 each	100	100

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