

Kagger PM Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2014

Sherwin Currid Accountancy Limited
Chartered Certified Accountants
32 London Road
Guildford
Surrey
GU1 2AB

Kagger PM Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Kagger PM Ltd
for the Year Ended 31 August 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Kagger PM Ltd for the year ended 31 August 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Kagger PM Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Kagger PM Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kagger PM Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Kagger PM Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Kagger PM Ltd. You consider that Kagger PM Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Kagger PM Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Sherwin Currid Accountancy Limited
Chartered Certified Accountants
32 London Road
Guildford
Surrey
GU1 2AB
28 May 2015

Kagger PM Ltd
(Registration number: 08166364)
Abbreviated Balance Sheet at 31 August 2014

	Note	31 August 2014 £	31 August 2013 £
Current assets			
Debtors		1	5,881
Cash at bank and in hand		<u>111,851</u>	<u>41,202</u>
		111,852	47,083
Creditors: Amounts falling due within one year		<u>(46,918)</u>	<u>(20,195)</u>
Net assets		<u><u>64,934</u></u>	<u><u>26,888</u></u>
Capital and reserves			
Called up share capital	<u>2</u>	2	2
Profit and loss account		<u>64,932</u>	<u>26,886</u>
Shareholders' funds		<u><u>64,934</u></u>	<u><u>26,888</u></u>

For the year ending 31 August 2014 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 director acknowledges his 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 director on 28 May 2015

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Mr G Goss
Director

The notes on page 3 form an integral part of these financial statements.

Kagger PM Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 August 2014
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Revenue has been recognised with Financial Reporting Standard 5 – Reporting the substance of Transactions: Application note G – Revenue Recognition. Income is recognised when the company has performed services in accordance with the agreement with the relevant client and has obtained a right to consideration for those services. Where such income has not been billed at the balance sheet date, it is included as accrued income.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Share capital

Allotted, called up and fully paid shares

	31 August 2014		31 August 2013	
	No.	£	No.	£
Ordinary shares of £1 each	2	2	2	2

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.