REGISTERED NUMBER: 258713 (Scotland)

Unaudited Abbreviated Accounts

for the Period 4 November 2003 to 31 March 2005

for

K.A.L Distribution Ltd



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for the Period 4 November 2003 to 31 March 2005

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K.A.L Distribution Ltd

Company Information
for the Period 4 November 2003 to 31 March 2005

DIRECTOR:	P Brannan
SECRETARY:	Ken Tait & Co
REGISTERED OFFICE:	18 Avon Street Hamilton
REGISTERED NUMBER:	258713 (Scotland)
ACCOUNTANTS:	Ken Tait CA 18 Avon Street Hamilton ML3 7JW

K.A.L Distribution Ltd

Abbreviated Balance Sheet
31 March 2005

	Notes	£	£
FIXED ASSETS:			
Tangible assets	2		463
CURRENT ASSETS:			
Debtors		294	
Cash at bank		8,684	
		8,978	
CREDITORS: Amounts falling due within one year		95	
NET CURRENT ASSETS:			8,883
TOTAL ASSETS LESS CURRENT LIABILITIES:			£9,346
CAPITAL AND RESERVES:			
Called up share capital	3		100
Profit and loss account			9,246
SHAREHOLDERS' FUNDS:			£9,346

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the period ended 31 March 2005.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:

.....

- Director

Approved by the Board on 30th August 2005

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Period 4 November 2003 to 31 March 2005

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on cost

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
Additions	618
At 31 March 2005	618
DEPRECIATION:	
Charge for period	155
At 31 March 2005	155
NET BOOK VALUE:	
At 31 March 2005	463

3. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	£
50,000	Ordinary	£1	50,000

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1	100

The following shares were allotted and fully paid for cash at par during the period:

100 Ordinary shares of £1 each