

Kemar International Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2016

DSE Accountants
Shrubbery House
47 Prospect Hill
Redditch
Worcestershire
B97 4BS

Kemar International Limited
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**Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory
Accounts of
Kemar International Limited for the Year Ended 31 March 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Kemar International Limited for the year ended 31 March 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Kemar International Limited, 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 Kemar International Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kemar International Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Kemar International Limited 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 Kemar International Limited. You consider that Kemar International Limited 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 Kemar International Limited. 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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1 June 2016

Kemar International Limited
(Registration number: 4462693)
Abbreviated Balance Sheet at 31 March 2016

	Note	2016 £	2015 £
Current assets			
Cash at bank and in hand		32,802	44,069
Creditors: Amounts falling due within one year		<u>(23,362)</u>	<u>(25,308)</u>
Net assets		<u><u>9,440</u></u>	<u><u>18,761</u></u>
Capital and reserves			
Called up share capital	<u>3</u>	200	200
Profit and loss account		<u>9,240</u>	<u>18,561</u>
Shareholders' funds		<u><u>9,440</u></u>	<u><u>18,761</u></u>

For the year ending 31 March 2016 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 1 June 2016 and signed on its behalf by:

.....
Mr Kevin Geoffrey Edwards
Director

.....
Mr Mark David Smith
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Kemar International Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2016
..... 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 January 2015).

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office Equipment	25% Straight Line

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.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

Kemar International Limited
Notes to the Abbreviated Accounts for the Year Ended 31 March 2016
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 April 2015	15,142	15,142
At 31 March 2016	15,142	15,142
Depreciation		
At 1 April 2015	15,142	15,142
At 31 March 2016	15,142	15,142
Net book value		
At 31 March 2016	-	-
At 31 March 2015	-	-

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary Shares of £1 each	200	200	200	200

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.