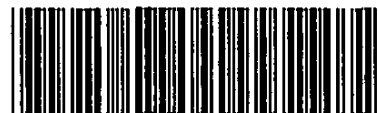


**K & S PROMOTIONS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**for the year ended**  
**31st August 2013**

**Company Registration Number 04874669**



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# **K & S PROMOTIONS LIMITED**

## **Abbreviated Accounts**

**Year ended 31st August 2013**

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# Mitchell Charlesworth

Chartered Accountants  
24 Nicholas Street Chester CH1 2AU

## K & S PROMOTIONS LIMITED

### Report to the Directors on the Preparation of the Unaudited Statutory Accounts of K & S Promotions Limited

#### Year ended 31st August 2013

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of K & S Promotions Limited for the year ended 31st August 2013 as set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/regulations](http://icaew.com/regulations)

This report is made solely to the Board of Directors of K & S Promotions 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 abbreviated accounts of K & S Promotions Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 02/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than K & S Promotions Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that K & S Promotions Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of K & S Promotions Limited. You consider that K & S Promotions 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 abbreviated accounts of K & S Promotions 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 abbreviated accounts.



MITCHELL CHARLESWORTH  
Chartered Accountants

24 Nicholas Street  
Chester  
CH1 2AU

20th January 2014

# K & S PROMOTIONS LIMITED

## Abbreviated Balance Sheet

31st August 2013

	Note	£	2013 £	2012 £
<b>Fixed assets</b>	<b>2</b>			
Tangible assets			163	225
<b>Current assets</b>				
Debtors		2,500		663
Cash at bank and in hand		5,186		5,436
		7,686		6,099
<b>Creditors: amounts falling due within one year</b>		6,074		6,437
<b>Net current assets/(liabilities)</b>			1,612	(338)
<b>Total assets less current liabilities</b>			1,775	(113)
<b>Capital and reserves</b>				
Called-up equity share capital	3		2	2
Profit and loss account			1,773	(115)
<b>Shareholders' funds/(deficit)</b>			1,775	(113)

For the year ended 31st August 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

### Directors' responsibilities

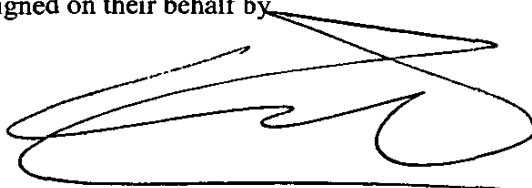
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, and

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime

These abbreviated accounts were approved by the directors and authorised for issue on 20th January 2014, and are signed on their behalf by

Mr K Ratcliffe



Company Registration Number 04874669

The notes on pages 3 to 4 form part of these abbreviated accounts.

# **K & S PROMOTIONS LIMITED**

## **Notes to the Abbreviated Accounts**

**Year ended 31st August 2013**

### **1. Accounting policies**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year

#### **Fixed assets**

All fixed assets are initially recorded at cost

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Fixtures & Fittings	- 20% Reducing balance
Equipment	- 33% Reducing balance

#### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

#### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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

# K & S PROMOTIONS LIMITED

## Notes to the Abbreviated Accounts

Year ended 31st August 2013

### 2. Fixed assets

	<b>Tangible Assets £</b>
<b>Cost</b>	
At 1st September 2012 and 31st August 2013	<u>5,222</u>
<b>Depreciation</b>	
At 1st September 2012	4,997
Charge for year	<u>62</u>
At 31st August 2013	<u>5,059</u>
<b>Net book value</b>	
At 31st August 2013	<u>163</u>
At 31st August 2012	<u>225</u>

### 3. Share capital

#### Authorised share capital:

	<b>2013 £</b>	<b>2012 £</b>
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

#### Allotted, called up and fully paid:

	<b>2013 No</b>	<b>£</b>	<b>2012 No</b>	<b>£</b>
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>