

**Registered number**  
**06982601**

**Kiros Intellectual Property Consultancy Limited**

**Abbreviated Accounts**

**31 August 2015**

**DOWSETT MOORE**  
**Chartered Accountants**

**NUNEATON**  
**Warwickshire**

**Kiros Intellectual Property Consultancy Limited****Registered number:** 06982601**Abbreviated Balance Sheet****as at 31 August 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	2	104	139
<b>Current assets</b>			
Debtors		5,408	5,785
Cash at bank and in hand		3,318	2,752
		<u>8,726</u>	<u>8,537</u>
<b>Creditors: amounts falling due within one year</b>		<u>(7,826)</u>	<u>(7,528)</u>
<b>Net current assets</b>		900	1,009
<b>Net assets</b>		<u>1,004</u>	<u>1,148</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		904	1,048
<b>Shareholders' funds</b>		<u>1,004</u>	<u>1,148</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

K R Strachan

Director

Approved by the board on 29 January 2016

# Kiros Intellectual Property Consultancy Limited

## Notes to the Abbreviated Accounts

for the year ended 31 August 2015

### 1 Accounting policies

#### *Basis of preparation*

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*

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

#### *Depreciation*

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% reducing balance
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#### *Deferred taxation*

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

### 2 Tangible fixed assets

£

#### **Cost**

At 1 September 2014	584
At 31 August 2015	584

#### **Depreciation**

At 1 September 2014	445
Charge for the year	35
At 31 August 2015	480

#### **Net book value**

At 31 August 2015	104
At 31 August 2014	139

### 3 Share capital

Nominal  
value

2015  
Number

2015  
£

2014  
£

Allotted, called up and fully paid:

Ordinary shares	£1 each	100	100	100
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