

**Abbreviated Unaudited Accounts for the Year Ended 31 March 2016**

**for**

**KROGGER & CO UK LIMITED**

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**for the Year Ended 31 March 2016**

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**KROGGER & CO UK LIMITED**

**Company Information**  
**for the Year Ended 31 March 2016**

**DIRECTOR:** Ms Gabriela Arellano Lozano

**REGISTERED OFFICE:** C/o Golder Baqa  
Ground Floor  
1 Baker's Row  
London  
EC1R 3DB

**REGISTERED NUMBER:** 08441141 (England and Wales)

**ACCOUNTANTS:** Golder Baqa  
Chartered Tax Advisers & Accountants  
Ground Floor  
1 Baker's Row  
London  
EC1R 3DB

**KROGGER & CO UK LIMITED (Registered number: 08441141)**

**Abbreviated Balance Sheet**  
**31 March 2016**

	Notes	31.3.16 £	£	31.3.15 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		2,465		3,287
<b>CURRENT ASSETS</b>					
Cash at bank		11		61	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>63,460</u>		<u>34,432</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(63,449)</u>		<u>(34,371)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(60,984)</u>		<u>(31,084)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		100		100
Profit and loss account			<u>(61,084)</u>		<u>(31,184)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(60,984)</u>		<u>(31,084)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 3 November 2016 and were signed by:

Ms Gabriela Arellano Lozano - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2016**

**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 January 2015).

**Exemption from preparing a cash flow statement**

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 Cash Flow Statements/Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of services, 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.

**Deferred tax**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Going concern basis**

The financial statements have been prepared on a going concern basis which is dependent upon the company's director continuing to provide the necessary financial facilities to enable the company to continue in operation for the foreseeable future.

**2. TANGIBLE FIXED ASSETS**

**COST**

At 1 April 2015  
and 31 March 2016

**DEPRECIATION**

At 1 April 2015

Charge for year

At 31 March 2016

**NET BOOK VALUE**

At 31 March 2016

At 31 March 2015

Total  
£

4,383

1,096

822

1,918

2,465

3,287

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 31 March 2016**

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.16 £	31.3.15 £
90	Ordinary A	£1.00	90	90
5	Ordinary B	£1.00	5	5
5	Ordinary C	£1.00	5	5
			<u>100</u>	<u>100</u>

**4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

**LOAN FROM DIRECTOR**

During the year, Ms Gabriela Arellano Lozano, provided a loan to the company in the sum of £62,020 (2015: £33,232) . The loan is repayable on demand,

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.