

**KT ACCOUNTANTS LTD  
UNAUDITED ACCOUNTS  
FOR THE PERIOD FROM 1 APRIL 2021 TO 30 MARCH 2022**

**KT ACCOUNTANTS LTD**  
**UNAUDITED ACCOUNTS**  
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**KT ACCOUNTANTS LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD FROM 1 APRIL 2021 TO 30 MARCH 2022**

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<b>Director</b>	Jacqueline Vince
<b>Company Number</b>	10551402 (England and Wales)
<b>Registered Office</b>	73 NORTH ROAD WATERLOOVILLE PO8 0ED ENGLAND

**KT ACCOUNTANTS LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 MARCH 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	32,500	39,000
Tangible assets	<u>5</u>	6,083	4,195
		<u>38,583</u>	<u>43,195</u>
<b>Current assets</b>			
Debtors	<u>6</u>	101,193	156,036
Cash at bank and in hand		12,088	159,243
		<u>113,281</u>	<u>315,279</u>
<b>Creditors: amounts falling due within one year</b>	<u>7</u>	(67,547)	(263,887)
<b>Net current assets</b>		<u>45,734</u>	<u>51,392</u>
<b>Total assets less current liabilities</b>		<u>84,317</u>	<u>94,587</u>
<b>Provisions for liabilities</b>			
Deferred tax	<u>8</u>	-	(797)
<b>Net assets</b>		<u>84,317</u>	<u>93,790</u>
<b>Capital and reserves</b>			
Called up share capital		110	110
Profit and loss account		84,207	93,680
<b>Shareholders' funds</b>		<u>84,317</u>	<u>93,790</u>

For the period ending 30 March 2022 the company was entitled to exemption from audit 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 director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 29 March 2023 and were signed on its behalf by

Jacqueline Vince  
Director

Company Registration No. 10551402

**KT ACCOUNTANTS LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 1 APRIL 2021 TO 30 MARCH 2022**

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**1 Statutory information**

KT Accountants Ltd is a private company, limited by shares, registered in England and Wales, registration number 10551402. The registered office is 73 NORTH ROAD, WATERLOOVILLE, PO8 0ED, ENGLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous period, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% reducing balance
Computer equipment	25% reducing balance

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

**4 Intangible fixed assets**

	<b>Goodwill £</b>
<b>Cost</b>	
At 1 April 2021	65,000
At 30 March 2022	65,000
<b>Amortisation</b>	
At 1 April 2021	26,000
Charge for the period	6,500
At 30 March 2022	32,500
<b>Net book value</b>	
At 30 March 2022	32,500
At 31 March 2021	39,000

**KT ACCOUNTANTS LTD**  
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**5 Tangible fixed assets**

	<b>Land &amp; buildings</b>	<b>Fixtures &amp; fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 April 2021	-	10,609	1,137	11,746
Additions	2,500	-	917	3,417
Disposals	-	-	(508)	(508)
At 30 March 2022	2,500	10,609	1,546	14,655
<b>Depreciation</b>				
At 1 April 2021	-	7,114	437	7,551
Charge for the period	-	583	574	1,157
On disposals	-	-	(136)	(136)
At 30 March 2022	-	7,697	875	8,572
<b>Net book value</b>				
At 30 March 2022	2,500	2,912	671	6,083
At 31 March 2021	-	3,495	700	4,195

**6 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	85,926	144,938
Other debtors	15,267	11,098
	101,193	156,036

**7 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	36,477	60,924
Taxes and social security	24,768	44,343
Other creditors	1,128	153,500
Loans from directors	244	4,000
Accruals	4,930	1,120
	67,547	263,887

**8 Deferred taxation**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accelerated capital allowances	-	797
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Provision at start of period	797	850
Credited to the profit and loss account	(797)	(53)
Provision at end of period	-	797

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**9 Loans to directors**

	<b>Brought Forward £</b>	<b>Advance/ credit £</b>	<b>Repaid £</b>	<b>Carried Forward £</b>
Jacqueline Vince				
Due to Director	-	-	244	(244)
	-	-	244	(244)

The loan is undated, unsecured and interest free.

**10 Average number of employees**

During the period the average number of employees was 7 (2021: 7).

