

Company Registration No. 05658087 (England and Wales)

KÖHLER STEEL LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015

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KÖHLER STEEL LIMITED

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KÖHLER STEEL LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2015

	Notes	2015 £	£	2014 £	£
Fixed assets					
Tangible assets	2		667		890
Current assets					
Stocks		10,516		30,550	
Debtors		76,665		94,961	
Cash at bank and in hand		29,748		115,032	
		116,929		240,543	
Creditors: amounts falling due within one year		(55,310)		(57,001)	
Net current assets			61,619		183,542
Total assets less current liabilities			62,286		184,432
Creditors: amounts falling due after more than one year			-		(127,106)
			62,286		57,326
Capital and reserves					
Called up share capital	3	20,000		20,000	
Profit and loss account		42,286		37,326	
Shareholders' funds			62,286		57,326

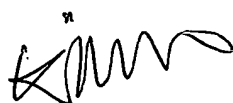
For the financial year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board and authorised for issue on 13 July 2015



J H Köhler
Director

Company Registration No. 05658087

KÖHLER STEEL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	25% Reducing balance
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1.4 Stock

Stock is valued at the lower of cost and net realisable value.

1.5 Deferred taxation

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 rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

1.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

2 Fixed assets

	Tangible assets
	£
Cost	
At 1 April 2014 & at 31 March 2015	3,921
Depreciation	
At 1 April 2014	3,031
Charge for the year	223
At 31 March 2015	3,254
Net book value	
At 31 March 2015	667
At 31 March 2014	890

KÖHLER STEEL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2015

3	Share capital	2015 £	2014 £
	Allotted, called up and fully paid		
	20,000 Ordinary shares of £1 each	20,000	20,000
		<u>20,000</u>	<u>20,000</u>