

Registered number  
05928502

D Kerner Electrical Ltd

Abbreviated Accounts

30 September 2015

**D Kerner Electrical Ltd****Registered number:** 05928502**Abbreviated Balance Sheet****as at 30 September 2015**

|                                                       | <b>Notes</b> | <b>2015</b>     | <b>2014</b>     |
|-------------------------------------------------------|--------------|-----------------|-----------------|
|                                                       |              | <b>£</b>        | <b>£</b>        |
| <b>Fixed assets</b>                                   |              |                 |                 |
| Tangible assets                                       | 2            | 3,931           | 4,345           |
| <b>Current assets</b>                                 |              |                 |                 |
| Debtors                                               |              | 4,041           | 2,467           |
| Cash at bank and in hand                              |              | 9,599           | 8,088           |
|                                                       |              | <u>13,640</u>   | <u>10,555</u>   |
| <b>Creditors: amounts falling due within one year</b> |              | <u>(14,959)</u> | <u>(10,264)</u> |
| <b>Net current (liabilities)/assets</b>               |              | (1,319)         | 291             |
| <b>Total assets less current liabilities</b>          |              | <u>2,612</u>    | <u>4,636</u>    |
| <b>Provisions for liabilities</b>                     |              | (786)           | (869)           |
| <b>Net assets</b>                                     |              | <u>1,826</u>    | <u>3,767</u>    |
| <b>Capital and reserves</b>                           |              |                 |                 |
| Called up share capital                               | 3            | 100             | 100             |
| Profit and loss account                               |              | 1,726           | 3,667           |
| <b>Shareholders' funds</b>                            |              | <u>1,826</u>    | <u>3,767</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.

Mr D W Kerner

Director

Approved by the board on 24 June 2016



**D Kerner Electrical Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 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 January 2015).

***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.

|                     |                      |
|---------------------|----------------------|
| Plant and machinery | 20% reducing balance |
| Motor vehicles      | 25% reducing balance |

***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 October 2014    | 18,524        |
| Additions            | 770           |
| At 30 September 2015 | <u>19,294</u> |

**Depreciation**

|                      |               |
|----------------------|---------------|
| At 1 October 2014    | 14,179        |
| Charge for the year  | 1,184         |
| At 30 September 2015 | <u>15,363</u> |

**Net book value**

|                      |              |
|----------------------|--------------|
| At 30 September 2015 | <u>3,931</u> |
| At 30 September 2014 | <u>4,345</u> |

**3 Share capital**

**Nominal  
value**

**2015  
Number**

**2015  
£**

**2014  
£**

Allotted, called up and fully paid:

|                 |         |     |            |            |
|-----------------|---------|-----|------------|------------|
| Ordinary shares | £1 each | 100 | <u>100</u> | <u>100</u> |
|-----------------|---------|-----|------------|------------|

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