Registered number
SC490750

Kellie Walker Ltd

Unaudited Filleted Accounts

30 November 2018

Kellie Walker Ltd

Registered number: SC490750

Balance Sheet

as at 30 November 2018

	Notes		2018		2017
			£		£
Fixed assets					
Tangible assets	3		1,606		2,142
Current assets					
Debtors	4	75,317		40,337	
Cash at bank and in hand		9,595		193	
		84,912		40,530	
Creditors: amounts falling due within one year	5	(86,516)		(42,670)	
Net current liabilities			(1,604)		(2,140)
Net assets			2		2
Capital and reserves					
Called up share capital			1		1
Profit and loss account			1		1
Shareholder's funds			2		2

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.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Kellie Walker

Director

Approved by the board on 16 August 2019

Kellie Walker Ltd

Notes to the Accounts

for the year ended 30 November 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover - Services

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment	25% reducing balance
Office equipment	25% reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees

	2018 Number	2017 Number
Average number of persons employed by the company including paid directors and office holders	1	1

3 Tangible fixed assets

	Equipment £
Cost	
At 1 December 2017	3,477
At 30 November 2018	3,477
Depreciation	
At 1 December 2017	1,335
Charge for the year	536
At 30 November 2018	1,871
Net book value	
At 30 November 2018	1,606
At 30 November 2017	2,142

4 Debtors

	2018 £	2017 £
Trade debtors	1,600	20,625
Other debtors	73,717	19,712
	75,317	40,337

5 Creditors: amounts falling due within one year

	2018 £	2017 £
Corporation tax	61,249	27,721
Other taxes and social security costs	25,111	12,783
Other creditors	156	2,166
	86,516	42,670

6 Controlling party

The company is controlled by Kellie Walker by virtue of her 100% shareholding.

7 Other information

Kellie Walker Ltd is a private company limited by shares and incorporated in Scotland. Its registered office is:

54 Aitchison Drive

Larbert

Stirlingshire

FK5 4PB