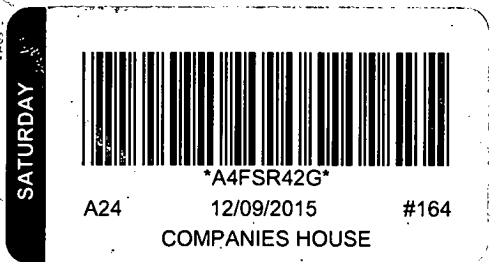


Company Registration No. 00636918 (England and Wales)

EVENGRAL INVESTMENTS LIMITED
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014



EVENGRAL INVESTMENTS LIMITED

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EVENGRAL INVESTMENTS LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	2	177,339		169,719	
Investments	2	178,783		178,783	
		<u>356,122</u>		<u>348,502</u>	
Current assets					
Debtors		11,210		5,027	
Cash at bank and in hand		9,703		1,951	
		<u>20,913</u>		<u>6,978</u>	
Creditors: amounts falling due within one year		<u>(66,898)</u>		<u>(36,549)</u>	
Net current liabilities		<u>(45,985)</u>		<u>(29,571)</u>	
Total assets less current liabilities		<u>310,137</u>		<u>318,931</u>	
Capital and reserves					
Called up share capital	3	1,818		1,818	
Other reserves		33,494		33,494	
Profit and loss account		274,825		283,619	
Shareholders' funds		<u>310,137</u>		<u>318,931</u>	

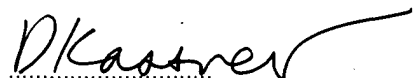
For the financial year ended 31 December 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

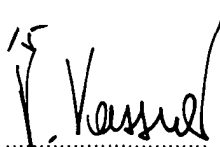
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation 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 for issue on 28/8/2015



Mr D Kassner
Director



Ms V M L Kassner
Director

Company Registration No. 00636918

EVENGRAL INVESTMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2014

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015). The company has chosen to adopt the FRSSE 2015 early as is permitted by the FRC.

The company had net current liabilities of £45,985 at the year end. The directors consider it to be a going concern on the basis of continued financial support from other group companies and the directors have stated their intention to support the company where necessary.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

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

1.4 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:

Land and buildings Leasehold	Not depreciated
Fixtures, fittings & equipment	33.33% straight line method

In the opinion of the directors any depreciation attributable to the building is negligible and has not been provided in the accounts.

1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 399 of the Companies Act 2006 not to prepare group accounts.

EVENGRAL INVESTMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2014

2 Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 January 2014	169,719	178,783	348,502
Additions	11,430	-	11,430
At 31 December 2014	<u>181,149</u>	<u>178,783</u>	<u>359,932</u>
Depreciation			
At 1 January 2014	-	-	-
Charge for the year	3,810	-	3,810
At 31 December 2014	<u>3,810</u>	<u>-</u>	<u>3,810</u>
Net book value			
At 31 December 2014	<u>177,339</u>	<u>178,783</u>	<u>356,122</u>
At 31 December 2013	<u>169,719</u>	<u>178,783</u>	<u>348,502</u>

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Shares held Class	%
Subsidiary undertakings			
Kassner Associated Publishers Limited	England and Wales	Ordinary	99.99
Kassner Investment Corporation	Canada	Ordinary	100.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Capital and reserves 2014 £	Profit/(loss) for the year 2014 £
Principal activity		
Kassner Associated Publishers Limited	442,289	(554,339)
Kassner Investment Corporation	-	-
	<u>442,289</u>	<u>(554,339)</u>

EVENGRAL INVESTMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2014

3	Share capital	2014	2013
		£	£
	Allotted, called up and fully paid		
	1,818 Ordinary shares of £1 each	1,818	1,818
		<u>1,818</u>	<u>1,818</u>

4 Related party relationships and transactions

Other transactions

The company has taken advantage of the exemption available in accordance with FRS 8 'Related party disclosures' not to disclose transactions entered into between two or more members of a group, as the company is a wholly owned subsidiary undertaking of the group to which it is party to the transactions.