

**KDS CONSTRUCTION COMPANY LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2005**

**Company Number 1288324**

**ATKIN MACREDIE & CO.**  
Westbourne Place  
23 Westbourne Road  
Sheffield  
S10 2QQ



# **KDS CONSTRUCTION COMPANY LIMITED**

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# KDS CONSTRUCTION COMPANY LIMITED

## ABBREVIATED BALANCE SHEET AT 31 JANUARY 2005

	Note	2005 £	2004 £
<b>FIXED ASSETS</b>	2		
Tangible assets		54,142	46,150
<b>CURRENT ASSETS</b>			
Stocks		119,500	158,398
Debtors		601,513	224,691
Cash at bank and in hand		130,546	102,130
		<u>851,559</u>	<u>485,219</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>527,968</u>	<u>153,764</u>
<b>NET CURRENT ASSETS</b>		323,591	331,455
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>377,733</u>	<u>377,605</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	3	(320)	(6,225)
<b>NET ASSETS</b>		<u>377,413</u>	<u>371,380</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Profit and loss account		377,313	371,280
<b>SHAREHOLDERS' FUNDS</b>		<u>377,413</u>	<u>371,380</u>

The annexed notes form part of these financial statements.

# KDS CONSTRUCTION COMPANY LIMITED

## ABBREVIATED BALANCE SHEET AT 31 JANUARY 2005 (CONT)

The directors are satisfied that the company was entitled to exemption under subsection (1) of section 249A of the Companies Act 1985 and that no member or members have requested an audit pursuant to subsection (2) of section 249B in relation to the accounts for the financial year.

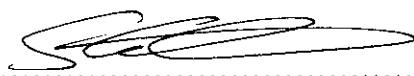
The directors acknowledge their responsibilities for:

- i ensuring that the company keeps accounting records which comply with section 221; and
- ii preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

These abbreviated accounts were approved by the board on *25..May..2005..*

**On behalf of the board**



.....  
**S A Jeffs - Director**

The annexed notes form part of these financial statements.

# **KDS CONSTRUCTION COMPANY LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2005**

### **1. 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 year and also have been consistently applied within the same accounts.

#### **Turnover**

The company's turnover represents the value, excluding Value Added Tax, of goods and services supplied to customers during the year.

#### **Basis of Preparation of Financial Statements**

The full financial statements from which these abbreviated accounts have been extracted, have been prepared in accordance with the Financial Reporting Standard for Small Entities (effective June 2002) under the historical cost convention.

The effect of events in relation to the year ended 31 January 2005 which occurred before the date of approval of the financial statements by the Board of Directors, have been included in the statements to the extent required to show a true and fair view of the state of affairs at 31 January 2005 and of the results for the year ended on that date.

#### **Depreciation**

Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Plant and machinery	- 25% per annum of wdv
Fixtures and fittings	- 25% per annum of wdv
Motor vehicles	- 25% per annum of wdv
Computer equipment	- 33% per annum of cost

#### **Stocks**

Stocks and work in progress have been valued at the lower of cost and net realisable value; in respect of work in progress, cost includes a relevant proportion of overheads according to the stage of completion.

#### **Deferred Taxation**

Deferred taxation is accounted for in accordance with the requirements of FRS 19.

#### **Leasing**

Tangible fixed assets acquired under finance leases or hire purchase contracts are capitalised and depreciated in the same manner as other tangible fixed assets. The related obligations, net of future finance charges, are included in creditors.

Rentals payable under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

# KDS CONSTRUCTION COMPANY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2005 (CONT)

### Pension Costs

The company operates a pension scheme for the benefit of its employees. The scheme is a defined contribution scheme and the contributions are charged against profits as they are paid.

### 2. FIXED ASSETS

	Tangible fixed assets £
<b>Cost</b>	
At 1 February 2004	110,904
Additions	36,317
Disposals	(15,000)
At 31 January 2005	<u>132,221</u>
<b>Depreciation</b>	
At 1 February 2004	64,754
Charge for the year	20,122
Disposals	(6,797)
At 31 January 2005	<u>78,079</u>
<b>Net book value</b>	
At 31 January 2005	<u><u>54,142</u></u>
At 31 January 2004	<u><u>46,150</u></u>

### 3. CREDITORS

At 31 January 2005, liabilities amounting to £4,811 (2004 - £16,110) were secured.

### 4. SHARE CAPITAL

	2005 £	2004 £
Authorised 100 ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid 100 ordinary shares of £1 each	<u>100</u>	<u>100</u>