

Registered Number 04203539

S P D SERVICES LIMITED

Abbreviated Accounts

30 April 2014

Abbreviated Balance Sheet as at 30 April 2014

	Notes	2014 £	2013 £
Fixed assets			
Intangible assets	2	400	800
Tangible assets	3	1,492	1,448
		<u>1,892</u>	<u>2,248</u>
Current assets			
Stocks		250	1,250
Debtors		48,657	36,797
Cash at bank and in hand		4,042	17
		<u>52,949</u>	<u>38,064</u>
Creditors: amounts falling due within one year		<u>(51,753)</u>	<u>(38,277)</u>
Net current assets (liabilities)		<u>1,196</u>	<u>(213)</u>
Total assets less current liabilities		<u>3,088</u>	<u>2,035</u>
Total net assets (liabilities)		<u>3,088</u>	<u>2,035</u>
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		3,087	2,034
Shareholders' funds		<u>3,088</u>	<u>2,035</u>

- For the year ending 30 April 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 7 January 2015

And signed on their behalf by:

Ralph Webb, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2014

1 Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

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

Tangible assets depreciation policy

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.

Intangible assets amortisation policy

Acquired goodwill is written off in equal installments over its estimated useful economic life.

Valuation information and policy

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

Other accounting policies

Deferred taxation is provided at the appropriate rates on all timing differences using the liability method only to the extent that, in the opinion of the directors, there is a reasonable probability that a liability or asset will crystallize in the foreseeable future.

2 Intangible fixed assets

	£
Cost	
At 1 May 2013	4,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2014	<u>4,000</u>
Amortisation	
At 1 May 2013	3,200
Charge for the year	400
On disposals	-
At 30 April 2014	<u>3,600</u>
Net book values	
At 30 April 2014	<u>400</u>
At 30 April 2013	<u>800</u>

3 Tangible fixed assets

	£
Cost	
At 1 May 2013	26,142
Additions	740
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2014	<u>26,882</u>
Depreciation	
At 1 May 2013	24,694
Charge for the year	696
On disposals	-
At 30 April 2014	<u>25,390</u>
Net book values	
At 30 April 2014	<u>1,492</u>
At 30 April 2013	<u>1,448</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	2014	2013
	£	£
1 Ordinary shares of £1 each	1	1

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