

**Registered Number 04203539**

**S P D SERVICES LIMITED**

**Abbreviated Accounts**

**30 April 2015**

## Abbreviated Balance Sheet as at 30 April 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Intangible assets	2	-	400
Tangible assets	3	1,341	1,492
		<u>1,341</u>	<u>1,892</u>
<b>Current assets</b>			
Stocks		375	250
Debtors		30,218	48,657
Cash at bank and in hand		129	4,042
		<u>30,722</u>	<u>52,949</u>
<b>Creditors: amounts falling due within one year</b>		<u>(28,772)</u>	<u>(51,753)</u>
<b>Net current assets (liabilities)</b>		<u>1,950</u>	<u>1,196</u>
<b>Total assets less current liabilities</b>		<u>3,291</u>	<u>3,088</u>
<b>Total net assets (liabilities)</b>		<u>3,291</u>	<u>3,088</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	1
Profit and loss account		3,191	3,087
<b>Shareholders' funds</b>		<u>3,291</u>	<u>3,088</u>

- For the year ending 30 April 2015 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 10 September 2015

And signed on their behalf by:

**Ralph Webb, Director**

## Notes to the Abbreviated Accounts for the period ended 30 April 2015

## 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.

**Valuation information and policy**

Stock is value at the lower of cost and net realisable value.

**Other accounting policies**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 May 2014	4,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2015	<u>4,000</u>
<b>Amortisation</b>	
At 1 May 2014	3,600
Charge for the year	400
On disposals	-
At 30 April 2015	<u>4,000</u>
<b>Net book values</b>	
At 30 April 2015	<u>0</u>
At 30 April 2014	<u>400</u>

## 3 Tangible fixed assets

	£
<b>Cost</b>	

At 1 May 2014	26,882
Additions	359
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2015	<u>27,241</u>
<b>Depreciation</b>	
At 1 May 2014	25,390
Charge for the year	510
On disposals	-
At 30 April 2015	<u>25,900</u>
<b>Net book values</b>	
At 30 April 2015	<u>1,341</u>
At 30 April 2014	<u>1,492</u>

#### 4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each (1 shares for 2014)	100	1

During the period 99 ordinary shares of £1 each were allotted and fully paid at par for cash consideration to provide additional working capital.

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