

**Registered Number 06517070**

**K.Spencer Building and Maintenance Ltd**

**Abbreviated Accounts**

**30 April 2010**

**K.Spencer Building and Maintenance Ltd**

**Registered Number 06517070**

**Company Information**

**Registered Office:**

10 Beaudesert Close  
Hollywood  
Birmingham  
West Midlands  
B47 5DR

**Reporting Accountants:**

Flint & Thompson

Logistics House  
1325a Stratford Road  
Hall Green  
Birmingham  
West Midlands  
B28 9HL

## Balance Sheet as at 30 April 2010

	Notes	2010 £	2009 £
<b>Fixed assets</b>			
Intangible	2	9,900	13,200
Tangible	3	2,868	2,050
		<u>12,768</u>	<u>15,250</u>
<b>Current assets</b>			
Stocks		1,500	3,010
Debtors		17,579	0
Cash at bank and in hand		6,633	1,591
Total current assets		<u>25,712</u>	<u>4,601</u>
<b>Creditors: amounts falling due within one year</b>		(37,946)	(18,552)
Net current assets (liabilities)		(12,234)	(13,951)
Total assets less current liabilities		<u>534</u>	<u>1,299</u>
Total net assets (liabilities)		<u>534</u>	<u>1,299</u>
<b>Capital and reserves</b>			
Called up share capital	4	2	2
Profit and loss account		532	1,297
Shareholders funds		<u>534</u>	<u>1,299</u>

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- a. For the year ending 30 April 2010 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
  - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
  - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
  - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 27 August 2010

And signed on their behalf by:

K J Spencer, Director

**This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.**

**Notes to the Abbreviated Accounts**

For the year ending 30 April 2010

**1 Accounting policies****Accounting convention**

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

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of five years.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% per annum of net book value
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**2 Intangible fixed assets**

<b>Cost or valuation</b>	<b>£</b>
At 01 May 2009	16,500
At 30 April 2010	<u>16,500</u>

**Amortisation**

At 01 May 2009	3,300
Charge for year	<u>3,300</u>
At 30 April 2010	<u>6,600</u>

**Net Book Value**

At 30 April 2010	9,900
At 30 April 2009	<u>13,200</u>

**3 Tangible fixed assets**

**Cost**

**Total**  
**£**

At 01 May 2009		2,733
Additions		2,900
Disposals	-	(1,500)
At 30 April 2010	-	<u>4,133</u>

#### **Depreciation**

At 01 May 2009		683
Charge for year		957
On disposals	-	(375)
At 30 April 2010	-	<u>1,265</u>

#### **Net Book Value**

At 30 April 2010		2,868
At 30 April 2009	-	<u>2,050</u>

#### **4 Share capital**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid:</b>		
2 Ordinary shares of £1 each	2	2

#### **5 Transactions with directors**

K J Spencer had a loan during the year. The balance at 30 April 2010 was £17,579 (1 May 2009 - £(4,415)), £21,994 was advanced during the year. The outstanding balance is repayable by 31 January 2011 and carries interest at 4.75% per annum.

#### **6 Related party disclosures**

K.J.Spencer Esq. who is a director and majority shareholder received director's remuneration of £6,252 and dividends of £6,800.