

Registered Number 06528376

BUILD AND MAINTAIN LIMITED

Abbreviated Accounts

31 March 2014

Abbreviated Balance Sheet as at 31 March 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
Fixed assets			
Intangible assets	2	4,000	5,000
Tangible assets	3	323	404
		<u>4,323</u>	<u>5,404</u>
Current assets			
Cash at bank and in hand		536	536
		<u>536</u>	<u>536</u>
Creditors: amounts falling due within one year		(13,258)	(13,258)
Net current assets (liabilities)		<u>(12,722)</u>	<u>(12,722)</u>
Total assets less current liabilities		<u>(8,399)</u>	<u>(7,318)</u>
Total net assets (liabilities)		<u>(8,399)</u>	<u>(7,318)</u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		(8,401)	(7,320)
Shareholders' funds		<u>(8,399)</u>	<u>(7,318)</u>

- For the year ending 31 March 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 22 December 2014

And signed on their behalf by:

James Francis Vallely, Director

Notes to the Abbreviated Accounts for the period ended 31 March 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 comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax 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 of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Intangible assets amortisation policy

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the Profit and loss account over its estimated economic life.

2 Intangible fixed assets

	£
Cost	
At 1 April 2013	10,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>10,000</u>
Amortisation	
At 1 April 2013	5,000
Charge for the year	1,000
On disposals	-
At 31 March 2014	<u>6,000</u>
Net book values	
At 31 March 2014	<u>4,000</u>
At 31 March 2013	<u>5,000</u>

3 Tangible fixed assets

	£
Cost	
At 1 April 2013	1,700

Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>1,700</u>
Depreciation	
At 1 April 2013	1,296
Charge for the year	81
On disposals	-
At 31 March 2014	<u>1,377</u>
Net book values	
At 31 March 2014	<u>323</u>
At 31 March 2013	<u>404</u>

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	<i>£</i>	<i>£</i>
2 Ordinary shares of £1 each	2	2

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