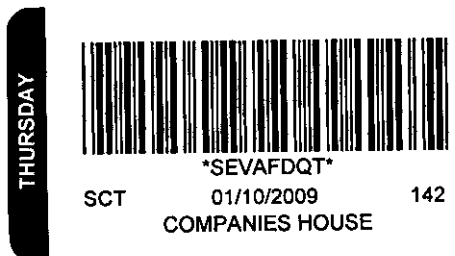


Company Registration No. SC158870 (Scotland)

SPK (SYSTEMS) LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2009



FRENCH DUNCAN
Chartered Accountants
85 Glasgow Road
Dumbarton
G82 1RE

SPK (SYSTEMS) LIMITED

CONTENTS

	Page
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2 - 3

SPK (SYSTEMS) LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2009

	Notes	2009 £	£	2008 £	£
Fixed assets					
Tangible assets	2		1,167		756
Investments	2		4,099		4,099
			<u>5,266</u>		<u>4,855</u>
Current assets					
Debtors		6,094		14,190	
Cash at bank and in hand		28,239		21,878	
		<u>34,333</u>		<u>36,068</u>	
Creditors: amounts falling due within one year		<u>(7,254)</u>		<u>(12,838)</u>	
Net current assets			<u>27,079</u>		<u>23,230</u>
Total assets less current liabilities			<u><u>32,345</u></u>		<u><u>28,085</u></u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			<u>32,343</u>		<u>28,083</u>
Shareholders' funds			<u><u>32,345</u></u>		<u><u>28,085</u></u>

For the financial year ended 31 July 2009 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 10 September 2009


Mr Steven Kirby
Director

SPK (SYSTEMS) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2009

1 Accounting policies

1.1 Accounting convention

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

1.2 Turnover

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

1.3 Tangible fixed assets and depreciation

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, as follows:

Fixtures, fittings & equipment	33.33%	Straight Line
--------------------------------	--------	---------------

1.4 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.5 Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

2 Fixed assets

	Tangible assets	Investments	Total
	£	£	£
Cost			
At 1 August 2008	14,452	4,099	18,551
Additions	1,242	-	1,242
At 31 July 2009	15,694	4,099	19,793
Depreciation			
At 1 August 2008	13,696	-	13,696
Charge for the year	831	-	831
At 31 July 2009	14,527	-	14,527
Net book value			
At 31 July 2009	1,167	4,099	5,266
At 31 July 2008	756	4,099	4,855

SPK (SYSTEMS) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2009

3	Share capital	2009 £	2008 £
	Authorised		
	100 Ordinary shares of £1 each	100	100
		<hr/>	<hr/>
	Allotted, called up and fully paid		
	2 Ordinary shares of £1 each	2	2
		<hr/>	<hr/>
