Registered Number 04045613

Comtel Services Limited

Abbreviated Accounts

31 August 2012

Comtel Services Limited **Registered Number 04045613**

Balance Sheet as at 31 August 2012

	Notes	2012		2011	
		£	£	£	£
Fixed assets	2				
Tangible			3,743		1,908
			3,743		1,908
Current assets					
Debtors		49,024		24,734	
Cash at bank and in hand		108		108	
Total current assets		49,132		24,842	
Creditors: amounts falling due within one year		(51,910)		(25,951)	
Net current assets (liabilities)			(2,778)		(1,109)
Total assets less current liabilities			965		799
Total net assets (liabilities)			965		799
Capital and reserves					
Called up share capital	4		200		200
Profit and loss account			765		599
Shareholders funds			965		799

a. For the year ending 31 August 2012 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 07 May 2013

And signed on their behalf by:
C D Parker, 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 31 August 2012

1 **Accounting policies**

Basis of accounting

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

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

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

Plant & Machinery	20% straight line
Fixtures & Fittings	15% reducing balance
Motor Van	25% straight line
Fixtures and Fittings	50% straight line

2 **Fixed Assets**

	Tangible Assets	Total
Cost or valuation	**£**	**£**
At 01 September 2011	14,978	14,978
Additions	2,643	2,643
At 31 August 2012	17,621	17,621
Depreciation		
At 01 September 2011	13,070	13,070
Charge for year	808	808
At 31 August 2012	13,878	13,878

Net Book Value			
At 31 August 2012		3,743	3,743
At 31 August 2011	-	1,908	1,908

3 **Creditors: amounts falling due after more than one year**

4 **Share capital**

	2012	2011
	£	£
Authorised share capital:		
100000 Ordinary A of £1 each	100,000	100,000
1000 Ordinary B of £1 each	1,000	1,000
Allotted, called up and fully paid:		
100 Ordinary A of £1 each	100	100
100 Ordinary B of £1 each	100	100

5 **Transactions with directors**

At 31 August 2012 the directors' loan accounts were overdrawn by £9,340. The maximum amount outstanding during the year was £13,340.