

Registered number
08029607

Martin & Sons Monumental Masons Limited

Abbreviated Accounts

30 April 2013

Martin & Sons Monumental Masons Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Martin & Sons Monumental Masons Limited for the period ended 30 April 2013

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Martin & Sons Monumental Masons Limited for the period ended 30 April 2013 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 2/10 as detailed at icaew.com/compilation.

Geoffrey Rogers Chartered Accountants
Chartered Accountants
Metropolitan House
The Millfields
Plymouth
Devon
PL1 3JB

7 January 2014

Martin & Sons Monumental Masons Limited**Registered number:** 08029607**Abbreviated Balance Sheet****as at 30 April 2013**

	Notes	2013
		£
Fixed assets		
Intangible assets	2	40,375
Tangible assets	3	58,958
		99,333
Current assets		
Stocks	23,000	
Debtors	69,966	
Cash at bank and in hand	17,059	
	110,025	
Creditors: amounts falling due within one year	(205,673)	
Net current liabilities		(95,648)
Total assets less current liabilities		3,685
Provisions for liabilities		(654)
Net assets		3,031
Capital and reserves		
Called up share capital	4	1
Profit and loss account		3,030
Shareholder's funds		3,031

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Mr R Martin

Director

Approved by the board on 7 January 2014

Martin & Sons Monumental Masons Limited
Notes to the Abbreviated Accounts
for the period ended 30 April 2013

1 Accounting policies

Basis of preparation

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

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Plant and machinery	15% reducing balance
Motor vehicles	25% reducing balance

Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Intangible fixed assets **£**

Cost

Additions	42,500
At 30 April 2013	<u>42,500</u>

Amortisation

Provided during the period	2,125
At 30 April 2013	<u>2,125</u>

Net book value

At 30 April 2013	<u>40,375</u>
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3 Tangible fixed assets **£**

Cost

Additions	70,095
At 30 April 2013	<u>70,095</u>

Depreciation

Charge for the period	11,137
At 30 April 2013	<u>11,137</u>

Net book value

At 30 April 2013	<u>58,958</u>
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4 Share capital	Nominal value	2013 Number	2013 £
Allotted, called up and fully paid:			
Ordinary shares	£1 each	1	<u>1</u>
	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	1	<u>1</u>

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 1072 of the Companies Act 2006.