Registered number
08038870

K & D Appliance Services Ltd

Filleted Accounts

30 June 2019

K & D Appliance Services Ltd

Registered number: 08038870

Balance Sheet

as at 30 June 2019

	Notes		2019		2018
			£		£
Fixed assets					
Intangible assets	4		-		-
Tangible assets	3		3,500		5,249
Investments	6		-		-
			3,500		5,249
Current assets					
Stocks		4,000		4,000	
Debtors	4	39		1,617	
Investments held as current assets	8	-		-	
Cash at bank and in hand		1,632		40,128	
		5,671		45,745	
Creditors: amounts falling due within one year	5	6,670		(19,820)	
Net current assets			12,341		25,925
Total assets less current liabilities			15,841		31,174
Creditors: amounts falling due after more than one year	10		-		-
Provisions for liabilities			-		-
Net assets			15,841		31,174
Capital and reserves					
Called up share capital			100		100
Share premium			-		-
Revaluation reserve	12		-		-
Profit and loss account			15,741		31,074
Shareholders' funds			15,841		31,174

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

The members have not required the company to obtain an audit in accordance with section 476

of the Act.

The directors acknowledge their 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs D Hazell

Director

Approved by the board on 10 December 2019

K & D Appliance Services Ltd

Notes to the Accounts

for the year ended 30 June 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor Vehicles	25% SL

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2019	2018
	Number	Number
Average number of persons employed by the company	3	-

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 July 2018	-	-	8,582	8,582
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 30 June 2019	-	-	8,582	8,582
Depreciation				
At 1 July 2018	-	-	3,333	3,333
Charge for the year	-	-	1,749	1,749
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 30 June 2019	-	-	5,082	5,082
Net book value				
At 30 June 2019	-	-	3,500	3,500
At 30 June 2018	-	-	5,249	5,249

Freehold land and buildings:	2019	2018
	£	£
Historical cost	-	-
Cumulative depreciation based on historical cost	-	-
	-	-

[For revalued assets, state the years in which the assets were valued and their values. For assets revalued during the reporting period, state the names of the persons who revalued them or particulars of their qualifications for doing so and the bases of valuation used by them.]

4 Debtors

	2019	2018

	£	£
Trade debtors	39	1,617
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Deferred tax asset	-	-
Other debtors	-	-
	39	1,617
Amounts due after more than one year included above	-	-

5 Creditors: amounts falling due within one year	2019	2018
	£	£
Non-equity preference shares	-	-
Bank loans and overdrafts	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	4,488	8,815
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Taxation and social security costs	6,424	8,185
Other creditors	(17,582)	2,820
	(6,670)	19,820

6 Other information

K & D Appliance Services Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Unit 11, Broadgate House

Westldoe Street

Spalding

Lincs

PE11 2AF

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.