Registered Number SC239015

KD INSTRUMENTATION LTD.

Abbreviated Accounts

31 December 2012

KD INSTRUMENTATION LTD. **Registered Number SC239015**

Abbreviated Balance Sheet as at 31 December 2012

	Notes	*2012*	*2011*
		£	£
Fixed assets			
Intangible assets	2	4,348	4,782
Tangible assets	3	13,280	5,262
		17,628	10,044
Current assets			
Stocks		3,283	3,862
Debtors		8,074	12,889
Cash at bank and in hand		2,038	1,636
		13,395	18,387
Creditors: amounts falling due within one year		(19,329)	(25,705)
Net current assets (liabilities)		(5,934)	(7,318)
Total assets less current liabilities		11,694	2,726
Creditors: amounts falling due after more than one year		(8,965)	(2,311)
Provisions for liabilities		(2,501)	-
Total net assets (liabilities)		228	415
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		226	413
Shareholders' funds		228	415

- For the year ending 31 December 2012 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 26 April 2013

And signed on their behalf by:
Kenneth Donaldson, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2012

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 represents net invoiced sales of goods and services, excluding value added tax.

Tangible assets depreciation policy
The cost of tangible fixed assets is written off as follows:
Tenants improvements - 20% straight line
Tools & equipment - 15% reducing balance
Motor vehicles - 25% reducing balance

2 Intangible fixed assets

	£
Cost	
At 1 January 2012	8,688
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2012	8,688
Amortisation	
At 1 January 2012	3,906
Charge for the year	434
On disposals	-
At 31 December 2012	4,340
Net book values	
At 31 December 2012	4,348
At 31 December 2011	4,782

3 Tangible fixed assets

	£
Cost	
At 1 January 2012	24,403
Additions	13,295
Disposals	(11,560)
Revaluations	-
Transfers	-
At 31 December 2012	26,138
Depreciation	
At 1 January 2012	19,141
Charge for the year	3,960
On disposals	(10,243)
At 31 December 2012	12,858

Net book values

At 31 December 2012	13,280
At 31 December 2011	5,262

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2012	*2011*
	£	£
2 Ordinary shares of £1 each	2	2

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