

Registered Number 04382102

SPK SHAH & CO LIMITED

Abbreviated Accounts

31 March 2015

Abbreviated Balance Sheet as at 31 March 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
Fixed assets			
Intangible assets	2	43,532	49,751
Tangible assets	3	2,527	3,589
Investments	4	30,000	-
		<u>76,059</u>	<u>53,340</u>
Current assets			
Stocks		10,486	11,231
Debtors		198,954	248,373
Cash at bank and in hand		88,895	101,460
		<u>298,335</u>	<u>361,064</u>
Creditors: amounts falling due within one year		<u>(128,176)</u>	<u>(148,105)</u>
Net current assets (liabilities)		<u>170,159</u>	<u>212,959</u>
Total assets less current liabilities		<u>246,218</u>	<u>266,299</u>
Total net assets (liabilities)		<u>246,218</u>	<u>266,299</u>
Capital and reserves			
Called up share capital	5	200	200
Share premium account		99,963	99,963
Profit and loss account		146,055	166,136
Shareholders' funds		<u>246,218</u>	<u>266,299</u>

- For the year ending 31 March 2015 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 29 December 2015

And signed on their behalf by:

SK Shah, Director

PK Shah, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2015**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 the total invoice value, excluding VAT, of sales made during the year.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant, fixtures and equipment 25% straight line

Intangible assets amortisation policy

Acquired goodwill is written off in equal instalments over its estimated useful economic life of 20 years.

Other accounting policies**Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2 Intangible fixed assets

	£
Cost	
At 1 April 2014	124,377
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	<u>124,377</u>
Amortisation	
At 1 April 2014	74,626
Charge for the year	6,219
On disposals	-
At 31 March 2015	<u>80,845</u>
Net book values	
At 31 March 2015	<u>43,532</u>
At 31 March 2014	<u>49,751</u>

3 Tangible fixed assets

	£
Cost	
At 1 April 2014	21,385
Additions	55
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	<u>21,440</u>
Depreciation	
At 1 April 2014	17,796
Charge for the year	1,117
On disposals	-
At 31 March 2015	<u>18,913</u>
Net book values	
At 31 March 2015	<u>2,527</u>
At 31 March 2014	<u>3,589</u>

4 Fixed assets Investments

Fixed asset investment is stated at cost less provision for permanent diminution in value.

5 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	£	£
100 A Ordinary shares of £1 each	100	100
100 B Ordinary shares of £1 each	100	100

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