

Registered Number 05715973

K & M EQUIPMENT LTD

Abbreviated Accounts

31 March 2016

Abbreviated Balance Sheet as at 31 March 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Intangible assets	2	-	2,840
Tangible assets	3	41,742	31,121
		<u>41,742</u>	<u>33,961</u>
Current assets			
Stocks		5,511	3,136
Debtors		241,745	287,273
Cash at bank and in hand		75,695	1,717
		<u>322,951</u>	<u>292,126</u>
Creditors: amounts falling due within one year		<u>(186,813)</u>	<u>(182,490)</u>
Net current assets (liabilities)		<u>136,138</u>	<u>109,636</u>
Total assets less current liabilities		<u>177,880</u>	<u>143,597</u>
Total net assets (liabilities)		<u>177,880</u>	<u>143,597</u>
Capital and reserves			
Called up share capital	4	10	10
Profit and loss account		177,870	143,587
Shareholders' funds		<u>177,880</u>	<u>143,597</u>

- For the year ending 31 March 2016 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 18 December 2016

And signed on their behalf by:

Mr K I Warnett, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2016

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 January 2015.

Turnover policy

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

Tangible assets depreciation policy

Depreciation is provided at 25% per annum, on a reducing balance basis, in order to write off each asset over its estimated useful life.

Intangible assets amortisation policy

Goodwill, being the amount paid in connection with the acquisition of business in 2006, is being amortised evenly over its estimated useful life of ten years.

2 Intangible fixed assets

	£
Cost	
At 1 April 2015	28,400
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>28,400</u>
Amortisation	
At 1 April 2015	25,560
Charge for the year	2,840
On disposals	-
At 31 March 2016	<u>28,400</u>
Net book values	
At 31 March 2016	<u>0</u>
At 31 March 2015	<u>2,840</u>

3 Tangible fixed assets

	£
Cost	
At 1 April 2015	69,672
Additions	24,536
Disposals	-

Revaluations	-
Transfers	-
At 31 March 2016	<u>94,208</u>
Depreciation	
At 1 April 2015	38,551
Charge for the year	13,915
On disposals	-
At 31 March 2016	<u>52,466</u>
Net book values	
At 31 March 2016	<u>41,742</u>
At 31 March 2015	<u>31,121</u>

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	£	£
9 Ordinary shares of £1 each	9	9
1 Ordinary share of £1 each	1	1

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