

**Registered Number 06388310**

**SMOKUS CARPENTRY LTD**

**Abbreviated Accounts**

**31 October 2015**

## Abbreviated Balance Sheet as at 31 October 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
<b>Fixed assets</b>			
Tangible assets	2	34,198	34,710
		<u>34,198</u>	<u>34,710</u>
<b>Current assets</b>			
Stocks		10,000	-
Debtors		115,244	76,672
Cash at bank and in hand		21,745	58,754
		<u>146,989</u>	<u>135,426</u>
<b>Creditors: amounts falling due within one year</b>		<u>(74,578)</u>	<u>(82,642)</u>
<b>Net current assets (liabilities)</b>		<u>72,411</u>	<u>52,784</u>
<b>Total assets less current liabilities</b>		<u>106,609</u>	<u>87,494</u>
<b>Creditors: amounts falling due after more than one year</b>		(8,354)	-
<b>Provisions for liabilities</b>		<u>(6,499)</u>	<u>(6,526)</u>
<b>Total net assets (liabilities)</b>		<u>91,756</u>	<u>80,968</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		91,656	80,868
<b>Shareholders' funds</b>		<u>91,756</u>	<u>80,968</u>

- For the year ending 31 October 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 13 July 2016

And signed on their behalf by:

**Kusik, Krzysztof, Director**

**Notes to the Abbreviated Accounts for the period ended 31 October 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 net invoiced sales of goods, excluding value added tax.

**Tangible assets depreciation policy**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery 20% straight line

Motor vehicles 25% straight line

**Other accounting policies**

Stock

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

**2 Tangible fixed assets**

£

**Cost**

At 1 November 2014	96,094
Additions	17,899
Disposals	-

Revaluations	-
Transfers	-
At 31 October 2015	<u>113,993</u>
<b>Depreciation</b>	
At 1 November 2014	61,384
Charge for the year	18,411
On disposals	-
At 31 October 2015	<u>79,795</u>
<b>Net book values</b>	
At 31 October 2015	<u>34,198</u>
At 31 October 2014	<u>34,710</u>

### 3 **Called Up Share Capital**

Allotted, called up and fully paid:

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

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