Registered Number 07347258

CMA BUILDING SERVICES LTD

Abbreviated Accounts

31 March 2015

CMA BUILDING SERVICES LTD **Registered Number 07347258**

Abbreviated Balance Sheet as at 31 March 2015

	Notes	*2015*	*2014*
		£	£
Fixed assets			
Tangible assets	2	697,010	366,972
		697,010	366,972
Current assets			
Stocks		74,500	60,500
Debtors		307,533	348,665
Cash at bank and in hand		165,932	22,077
		547,965	431,242
Creditors: amounts falling due within one year		(532,471)	(412,733)
Net current assets (liabilities)		15,494	18,509
Total assets less current liabilities		712,504	385,481
Creditors: amounts falling due after more than one year		(120,211)	(241,818)
Provisions for liabilities		(110,800)	(56,980)
Total net assets (liabilities)		481,493	86,683
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		481,393	86,583
Shareholders' funds		481,493	86,683

- 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 20 July 2015

And signed on their behalf by:
M N Yoshinari, 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 value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible assets depreciation policy
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Scaffolding plant 15% straight line
Mechanical plant 25% straight line
Office equipment 25% straight line
Lorries 25% straight line
Pool car 25% straight line

Valuation information and policy
Stock and work in progress is s valued by the directors at the lower of cost and net realisable value.

Other accounting policies
Leasing and hire purchase commitments
"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.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term."

Controlling party

The company is controlled by its directors.

2 Tangible fixed assets

	£
Cost	

At 1 April 2014	589,604
Additions	504,928
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	1,094,532
Depreciation	
At 1 April 2014	222,632
Charge for the year	174,890
On disposals	-
At 31 March 2015	397,522
Net book values	
At 31 March 2015	697,010
At 31 March 2014	366,972

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2015	*2014*
	£	*£*
100 Ordinary shares of £1 each	100	100

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