

**Registered Number 09366588**

**SMART SPARKS LTD**

**Abbreviated Accounts**

**31 December 2015**

## Abbreviated Balance Sheet as at 31 December 2015

	Notes	2015 £
<b>Fixed assets</b>		
Tangible assets	2	7,875
		<u>7,875</u>
<b>Current assets</b>		
Stocks		500
Debtors		21,817
Cash at bank and in hand		1,996
		<u>24,313</u>
<b>Creditors: amounts falling due within one year</b>		<u>(28,282)</u>
<b>Net current assets (liabilities)</b>		<u>(3,969)</u>
<b>Total assets less current liabilities</b>		<u>3,906</u>
<b>Provisions for liabilities</b>		<u>(1,575)</u>
<b>Total net assets (liabilities)</b>		<u>2,331</u>
<b>Capital and reserves</b>		
Called up share capital	3	100
Profit and loss account		2,231
<b>Shareholders' funds</b>		<u>2,331</u>

- For the year ending 31 December 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 22 September 2016

And signed on their behalf by:  
**JAMES ROBERTS, Director**

**Notes to the Abbreviated Accounts for the period ended 31 December 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 amounts receivable for goods and services provided in the UK less value added tax and trade discounts.

**Tangible assets depreciation policy**

All fixed assets are initially recorded at cost. Depreciation of fixed assets is calculated to write off their cost less any residual value over their estimated useful lives as follows:

Motor vehicles - 25% reducing balance

**2 Tangible fixed assets**

	£
<b>Cost</b>	
Additions	10,500
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2015	<u>10,500</u>
<b>Depreciation</b>	
Charge for the year	2,625
On disposals	-
At 31 December 2015	<u>2,625</u>
<b>Net book values</b>	
At 31 December 2015	<u><u>7,875</u></u>

**3 Called Up Share Capital**

Allotted, called up and fully paid:

	2015 £
100 Ordinary shares of £1 each	100

The shares were issued on incorporation.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.