KOS Plumbing & Heating Ltd
Abbreviated Accounts
31 March 2008

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31/12/2008 COMPANIES HOUSE

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KOS Plumbing & Heating Ltd Abbreviated Balance Sheet as at 31 March 2008

	Notes	2008 £
Fixed assets Tangible assets	2	15,788
Current assets Debtors Cash at bank and in hand	7	,574 ,230 ,804
Creditors: amounts falling due within one year		,003)
Net current liabilities		(4,199)
Total assets less current liabilities		11,589
Provisions for liabilities		(1,300)
Net assets		10,289
Capital and reserves Called up share capital Profit and loss account	3	1 10,288
Shareholder's funds		10,289

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

Mr K P O'Sullivan Director Approved by the board on 14 November 2008

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KOS Plumbing & Heating Ltd Notes to the Abbreviated Accounts for the period ended 31 March 2008

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

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.

Depreciation

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

Plant and machinery

25% straight line

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2	Tangible fixed assets Cost		£
	Additions		18,575
	At 31 March 2008		18,575
	Depreciation		
	Charge for the period		2,787
	At 31 March 2008		2,787
	Net book value		
	At 31 March 2008		15,788
3	Share capital	•	2008 £
	Authorised:		
	Ordinary shares of £1 each		1,000
		2008	2008
		No	£
	Allotted, called up and fully paid:		~
	Ordinary shares of £1 each	1	1
	Cramary charge of 21 oddr		

^{1 £1} Ordinary share was issued during the period at par.

4 Transactions with the director

During the period the company purchased fixed assets from Mr K P O'Sullivan, director, at a valuation of £10,000.