

Registered number  
09557664

K G Martin Limited

Unaudited Filleted Accounts

30 April 2023

**K G Martin Limited****Registered number:** 09557664**Balance Sheet****as at 30 April 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	232	-
<b>Current assets</b>			
Debtors	4	285	258
Cash at bank and in hand		5,362	71
		<u>5,647</u>	<u>329</u>
<b>Creditors: amounts falling due within one year</b>	5	(5,829)	(2,158)
<b>Net current liabilities</b>		<u>(182)</u>	<u>(1,829)</u>
<b>Total assets less current liabilities</b>		<u>50</u>	<u>(1,829)</u>
<b>Provisions for liabilities</b>		(44)	-
<b>Net assets/(liabilities)</b>		<u>6</u>	<u>(1,829)</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		5	(1,830)
<b>Shareholder's funds</b>		<u>6</u>	<u>(1,829)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Director

Approved by the board on 29 January 2024

**K G Martin Limited**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes.

***Debtors***

Short term debtors, other than overdrawn director's loan accounts, are measured at transaction price (which is usually the invoice price) less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference. Current and deferred tax assets and liabilities are not discounted.

**2 Employees**

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>0</u>	<u>0</u>

**3 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
Additions	465
At 30 April 2023	<u>465</u>

**Depreciation**

Charge for the year	233
At 30 April 2023	<u>233</u>
<b>Net book value</b>	
At 30 April 2023	232

<b>4 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>285</u>	<u>258</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	360	-
Taxation and social security costs	5,109	1,619
Other creditors	<u>360</u>	<u>539</u>
	<u>5,829</u>	<u>2,158</u>

## **6 Controlling party**

The company is controlled by the director.

## **7 Other information**

K G Martin Limited is a private company limited by shares and incorporated in England. Its registered office is:

10 Church Lane Avenue  
Hooley  
Surrey  
CR5 3RT

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.