

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2021**  
**FOR**  
**SPME LIMITED**

**SPME LIMITED (REGISTERED NUMBER: 08384139)**

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FOR THE YEAR ENDED 31 JULY 2021**

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# **SPME LIMITED**

## **COMPANY INFORMATION FOR THE YEAR ENDED 31 JULY 2021**

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**DIRECTOR:**

Mr S P Waller

**REGISTERED OFFICE:**

12 Romney Place  
Maidstone  
Kent  
ME15 6LE

**REGISTERED NUMBER:**

08384139 (England and Wales)

**ACCOUNTANTS:**

Mackenzies Accountants Limited  
Chartered Accountants  
12 Romney Place  
Maidstone  
Kent  
ME15 6LE

**SPME LIMITED (REGISTERED NUMBER: 08384139)****BALANCE SHEET  
31 JULY 2021**

	Notes	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Investments	3		<b>25,342</b>		214
<b>CURRENT ASSETS</b>					
Debtors	4	<b>58,189</b>		83,317	
Cash at bank and in hand		<u><b>3,623</b></u>		<u>3,586</u>	
		<b>61,812</b>		<b>86,903</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u><b>14</b></u>		<u>864</u>	
<b>NET CURRENT ASSETS</b>			<u><b>61,798</b></u>		<u>86,039</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>87,140</b></u>		<u><b>86,253</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		<b>1,000</b>		100
Retained earnings			<u><b>86,140</b></u>		<u>86,153</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>87,140</b></u>		<u><b>86,253</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit and loss account has not been delivered.

The financial statements were approved by the director and authorised for issue on 21 April 2022 and were signed by:

Mr S P Waller - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**2. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2020 - 1) .

**3. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 August 2020	214
Additions	<u>25,128</u>
At 31 July 2021	<u>25,342</u>
<b>NET BOOK VALUE</b>	
At 31 July 2021	<u>25,342</u>
At 31 July 2020	<u>214</u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

**Waller Associates Limited**

Registered office: 12 Romney Place, Maidstone. Kent, ME15 6LE

Nature of business: Building and glazing contractors

	%		
Class of shares:	holding		
Ordinary	67.00		
		<b>2021</b>	2020
		£	£
Aggregate capital and reserves		<b>987,976</b>	685,295
Profit for the year		<u><b>354,281</b></u>	<u>276,690</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2021**

**3. FIXED ASSET INVESTMENTS - continued**

**Waller Services limited**

Registered office: 12 Romney Place, Maidstone. Kent, ME15 6LE

Nature of business: Investment company

Class of shares:

Ordinary

%  
holding  
50.00

	2021	2020
	£	£
Aggregate capital and reserves	14,913	305
Profit for the year	<u>14,607</u>	<u>-</u>

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Amounts owed by group undertakings	<u>58,189</u>	<u>83,317</u>

Amounts owed by group undertakings represents a loan to Waller Associates Limited.

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Directors' current accounts	<u>14</u>	<u>864</u>

**6. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021	2020
			£	£
650	Ordinary A	£1	650	75
150	Ordinary B	£1	150	25
50	Ordinary C	£1	50	-
50	Ordinary D	£1	50	-
50	Ordinary E	£1	50	-
50	Ordinary F	£1	50	-
			<u>1,000</u>	<u>100</u>

The following shares were issued during the year for cash at par :

575 Ordinary A shares of £1

125 Ordinary B shares of £1

50 Ordinary C shares of £1

50 Ordinary D shares of £1

50 Ordinary E shares of £1

50 Ordinary F shares of £1

**7. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Mr S P Waller.

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.