

Abbreviated Unaudited Accounts

For The Year Ended

30 September 2015

for

DELTA TELECOM SOUND & SECURITY LTD

Contents of the Abbreviated Accounts
For The Year Ended 30 September 2015

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Chartered Certified Accountants' Report	6

DELTA TELECOM SOUND & SECURITY LTD

Company Information
For The Year Ended 30 September 2015

DIRECTORS: A J Ratcliffe
J Ratcliffe
S Ratcliffe

SECRETARY: J Ratcliffe

REGISTERED OFFICE: 22 London Road
Hazel Grove
Stockport
Cheshire
SK7 4AH

REGISTERED NUMBER: 02644188 (England and Wales)

ACCOUNTANTS: Leavitt Walmsley Associates Limited
Chartered Certified Accountants
8 Eastway
Sale
Cheshire
M33 4DX

Abbreviated Balance Sheet
30 September 2015

	Notes	30.9.15 £	£	30.9.14 £	£
FIXED ASSETS					
Tangible assets	2		6,444		8,826
CURRENT ASSETS					
Stocks		12,500		15,100	
Debtors		52,570		68,382	
Cash at bank		<u>112,203</u>		<u>85,893</u>	
		177,273		169,375	
CREDITORS					
Amounts falling due within one year		<u>139,420</u>		<u>159,634</u>	
NET CURRENT ASSETS			<u>37,853</u>		<u>9,741</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>44,297</u>		<u>18,567</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>44,197</u>		<u>18,467</u>
SHAREHOLDERS' FUNDS			<u>44,297</u>		<u>18,567</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 11 March 2016 and were signed on its behalf by:

A J Ratcliffe - Director

Notes to the Abbreviated Accounts
For The Year Ended 30 September 2015

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

A sale is recognised when the contractual obligations are fulfilled, which is the point at which the risks and rewards of ownership pass to the customer and therefore revenue recognised.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

The company carries tangible fixed assets in the balance sheet using the depreciated historic cost method. Carrying amounts of fixed assets in the company's balance sheet are shown net of depreciation charges and, where applicable, provisions for impairment. Residual values of fixed assets are calculated on prices prevailing at the date of acquisition. Profits or losses on the disposal of fixed assets are included in the calculation of profit for the period.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Financial instruments

Financial Instruments are classified and accounted for according to the substance of the transaction as either a financial asset, liability or equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of the company after all liabilities have been deducted.

Notes to the Abbreviated Accounts - continued
For The Year Ended 30 September 2015

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2014	22,020
Additions	2,912
Disposals	<u>(5,070)</u>
At 30 September 2015	<u>19,862</u>
DEPRECIATION	
At 1 October 2014	13,194
Charge for year	2,148
Eliminated on disposal	<u>(1,924)</u>
At 30 September 2015	<u>13,418</u>
NET BOOK VALUE	
At 30 September 2015	<u>6,444</u>
At 30 September 2014	<u>8,826</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.15 £	30.9.14 £
40	Ordinary A	£1	40	40
30	Ordinary B	£1	30	30
30	Ordinary C	£1	<u>30</u>	<u>30</u>
			<u>100</u>	<u>100</u>

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 30 September 2015 and 30 September 2014:

	30.9.15 £	30.9.14 £
A J Ratcliffe		
Balance outstanding at start of year	(20,668)	(20,824)
Amounts advanced	14,231	8,156
Amounts repaid	(4,000)	(8,000)
Balance outstanding at end of year	<u>(10,437)</u>	<u>(20,668)</u>
J Ratcliffe		
Balance outstanding at start of year	(23,463)	(23,463)
Amounts advanced	14,000	-
Amounts repaid	(4,000)	-
Balance outstanding at end of year	<u>(13,463)</u>	<u>(23,463)</u>

Notes to the Abbreviated Accounts - continued
For The Year Ended 30 September 2015

4. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued**

S Ratcliffe

Balance outstanding at start of year	(22,673)	(23,023)
Amounts advanced	10,273	4,350
Amounts repaid	(4,000)	(4,000)
Balance outstanding at end of year	<u>(16,400)</u>	<u>(22,673)</u>

Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Delta Telecom Sound & Security Ltd

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Delta Telecom Sound & Security Ltd for the year ended 30 September 2015 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the Board of Directors of Delta Telecom Sound & Security Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Delta Telecom Sound & Security Ltd and state those matters that we have agreed to state to the Board of Directors of Delta Telecom Sound & Security Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Delta Telecom Sound & Security Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Delta Telecom Sound & Security Ltd. You consider that Delta Telecom Sound & Security Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Delta Telecom Sound & Security Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Leavitt Walmsley Associates Limited
Chartered Certified Accountants
8 Eastway
Sale
Cheshire
M33 4DX

Date:

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.