

# PDA Communications Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2015

ADS Accountancy Services Ltd  
Accountants & Tax Advisors  
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**PDA Communications Limited**  
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**PDA Communications Limited**  
**(Registration number: 02797476)**  
**Abbreviated Balance Sheet at 30 September 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Tangible fixed assets		33,828	16,906
<b>Current assets</b>			
Stocks		5,490	6,820
Debtors		30,059	26,446
Cash at bank and in hand		9,202	10,330
		44,751	43,596
Creditors: Amounts falling due within one year		(69,875)	(49,162)
Net current liabilities		(25,124)	(5,566)
Net assets		8,704	11,340
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	40	40
Profit and loss account		8,664	11,300
Shareholders' funds		8,704	11,340

For the year ending 30 September 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 18 January 2016 and signed on its behalf by:

.....  
D Greenwood  
Director

The notes on pages 2 to 4 form an integral part of these financial statements.

**PDA Communications Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2015**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	20% reducing balance basis
Fixtures and fittings	20% reducing balance basis
Motor vehicles	25% reducing balance basis
Computer equipment	33% straight line basis

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term. Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

**PDA Communications Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2015**

*..... continued*

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**Pensions**

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 October 2014	114,153	114,153
Additions	23,596	23,596
Disposals	<u>(12,416)</u>	<u>(12,416)</u>
At 30 September 2015	<u>125,333</u>	<u>125,333</u>
<b>Depreciation</b>		
At 1 October 2014	97,247	97,247
Charge for the year	6,674	6,674
Eliminated on disposals	<u>(12,416)</u>	<u>(12,416)</u>
At 30 September 2015	<u>91,505</u>	<u>91,505</u>
<b>Net book value</b>		
At 30 September 2015	<u><u>33,828</u></u>	<u><u>33,828</u></u>
At 30 September 2014	<u><u>16,906</u></u>	<u><u>16,906</u></u>

**PDA Communications Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2015**  
*..... continued*

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2015</b>		<b>2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	40	40	40	40
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