
DUNHAM CASH REGISTERS LTD

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2016

DUNHAM CASH REGISTERS LTD

The following reproduces the text of the Chartered accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 6) have been prepared.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED
STATUTORY FINANCIAL STATEMENTS OF DUNHAM CASH REGISTERS LTD
FOR THE YEAR ENDED 31 JANUARY 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Dunham Cash Registers Ltd for the year ended 31 January 2016 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 to us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/membership/>

regulations-standards-and-guidance.

This report is made solely to the director of Dunham Cash Registers Ltd in accordance with the terms of our engagement letter dated 17 October 2012. Our work has been undertaken solely to prepare for your approval the financial statements of Dunham Cash Registers Ltd and state those matters that we have agreed to state to the director of Dunham Cash Registers Ltd in this report in accordance with ICAEW Technical release TECH07/16AAF . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dunham Cash Registers Ltd and its director for our work or for this report.

It is your duty to ensure that Dunham Cash Registers 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 Dunham Cash Registers Ltd. You consider that Dunham Cash Registers Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Dunham Cash Registers 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.

MA Partners LLP

Chartered Accountants

7 The Close
Norwich
Norfolk
NR1 4DJ

18 October 2016

DUNHAM CASH REGISTERS LTD
REGISTERED NUMBER: 02879847

ABBREVIATED BALANCE SHEET
AS AT 31 JANUARY 2016

	Note	2016 £	2015 £
FIXED ASSETS			
Tangible fixed assets	3	9,261	11,037
CURRENT ASSETS			
Stock		863	889
Debtors		9,697	13,241
Cash at bank and in hand		16,941	8,761
		<u>27,501</u>	<u>22,891</u>
CREDITORS: amounts falling due within one year		<u>(21,538)</u>	<u>(21,469)</u>
NET CURRENT ASSETS		<u>5,963</u>	<u>1,422</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>15,224</u>	<u>12,459</u>
PROVISIONS FOR LIABILITIES AND CHARGES			
Deferred taxation		<u>(1,757)</u>	<u>(2,207)</u>
NET ASSETS		<u><u>13,467</u></u>	<u><u>10,252</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Capital redemption reserve		95	95
Profit and loss account		<u>13,272</u>	<u>10,057</u>
SHAREHOLDERS' FUNDS		<u><u>13,467</u></u>	<u><u>10,252</u></u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question 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 for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 January 2016 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

DUNHAM CASH REGISTERS LTD

ABBREVIATED BALANCE SHEET (continued)
AS AT 31 JANUARY 2016

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 18 October 2016.

Mr I C Phillips

Director

The notes on pages 4 to 6 form part of these financial statements.

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2016**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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 January 2015).

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.3 Intangible fixed assets and amortisation

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the Profit and loss account over its estimated economic life.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Fixtures, fittings and equipment	-	10% reducing balance

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.6 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

DUNHAM CASH REGISTERS LTD

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2016**

2. INTANGIBLE FIXED ASSETS

	£
Cost	
At 1 February 2015 and 31 January 2016	<u>50,000</u>
Amortisation	
At 1 February 2015 and 31 January 2016	<u>50,000</u>
Net book value	
At 31 January 2016	<u>-</u>
At 31 January 2015	<u>-</u>

3. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 February 2015	61,106
Additions	18
Disposals	<u>(458)</u>
At 31 January 2016	<u>60,666</u>
Depreciation	
At 1 February 2015	50,069
Charge for the year	1,737
On disposals	<u>(401)</u>
At 31 January 2016	<u>51,405</u>
Net book value	
At 31 January 2016	<u>9,261</u>
At 31 January 2015	<u>11,037</u>

4. SHARE CAPITAL

	2016 £	2015 £
Allotted, called up and fully paid		
50 Ordinary 'A' shares of £1 each	50	50
50 Ordinary 'B' shares of £1 each	50	50
	<u>100</u>	<u>100</u>

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2016**

5. DIRECTOR'S BENEFITS: ADVANCES, CREDIT AND GUARANTEES

As at 1 February 2015, the director's loan account of I C Phillips was overdrawn by £1,148.

During the year, the company paid personal expenses of £24,074 and the director credited the loan account with £23,900. The loan is unsecured, interest free and with no set date for repayment.

As at 31 January 2016, the director's loan account of I C Phillips was overdrawn by £1,322.

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.