

Registered number
03389249

D&D Building Services Consulting Engineers Limited

Abbreviated Accounts

30 April 2015

D&D Building Services Consulting Engineers Limited**Registered number:** 03389249**Abbreviated Balance Sheet****as at 30 April 2015**

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	14,712	10,475
Current assets			
Stocks		16,259	30,244
Debtors		265,296	189,407
Cash at bank and in hand		113,315	129,435
		<u>394,870</u>	<u>349,086</u>
Creditors: amounts falling due within one year		<u>(137,499)</u>	<u>(120,515)</u>
Net current assets		257,371	228,571
Total assets less current liabilities		<u>272,083</u>	<u>239,046</u>
Provisions for liabilities		<u>(2,572)</u>	<u>(1,643)</u>
Net assets		<u>269,511</u>	<u>237,403</u>
Capital and reserves			
Called up share capital	3	1,002	1,002
Profit and loss account		268,509	236,401
Shareholders' funds		<u>269,511</u>	<u>237,403</u>

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

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr P Dean
Director

D&D Building Services Consulting Engineers Limited

Notes to the Abbreviated Accounts

for the year ended 30 April 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
Office equipment	33.33% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations 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.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions

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

2 Tangible fixed assets

£

Cost

At 1 May 2014	66,099
Additions	11,449
At 30 April 2015	<u>77,548</u>

Depreciation

At 1 May 2014	55,624
Charge for the year	7,212
At 30 April 2015	<u>62,836</u>

Net book value

At 30 April 2015	<u>14,712</u>
At 30 April 2014	<u>10,475</u>

3 Share capital	Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	1,002	<u>1,002</u>	<u>1,002</u>

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