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# DANIEL HAYTON LIMITED UNAUDITED ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

Company Registration Number 4652606

#### **RSM Tenon Limited**

Accountants and Business Advisors
Cedar House
Sandbrook Business Park
Sandbrook Way
Rochdale
Lancashire
OL11 1LQ

# · DANIEL HAYTON LIMITED

# **ABBREVIATED ACCOUNTS**

# YEAR ENDED 31 DECEMBER 2012

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# Registered Number 4652606

# ABBREVIATED BALANCE SHEET

# **31 DECEMBER 2012**

	<del>.</del>	2012		2011		
	Note	£	£	£	£	
Fixed assets	2					
Intangible assets			1		2 704	
Tangible assets			3,489		3,794	
			3,490		3,795	
Current assets						
Stocks		12,952		6,946		
Debtors		11,585		15,539		
Cash at bank and in hand		914		1,127		
		05.454		00.040		
Craditors Amounta falling due	ui4h.n	25,451		23,612		
Creditors Amounts falling due vone year	AICHIN	(26,163)		(25,056)		
Net current liabilities			(712)		(1,444)	
Total assets less current liabilities	es		2,778		2,351	
Capital and reserves						
Called-up share capital	3		100		100	
Profit and loss account			2,678		2,251	
Shareholders' funds			2,778		2,351	
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The Balance sheet continues on the following page The notes on pages 3 to 4 form part of these abbreviated accounts

#### DANIEL HAYTON LIMITED

Registered Number 4652606

#### ABBREVIATED BALANCE SHEET (continued)

#### **31 DECEMBER 2012**

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 24 September 2013, and are signed on their behalf by

Mr D T Hayton Director

The notes on pages 3 to 4 form part of these abbreviated accounts

#### DANIEL HAYTON LIMITED

#### NOTES TO THE ABBREVIATED ACCOUNTS

#### YEAR ENDED 31 DECEMBER 2012

#### 1. Accounting policies

#### Basis of accounting

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 sales to outside customers at invoiced amounts less value added tax

#### Goodwill

Goodwill on the acquisition of the business being the difference between the fair value of consideration payable and fair values of net assets acquired, is capitalised and amortised through the profit and loss account Goodwill is amortised on a straight-line basis over the directors' estimate of its useful economic life being five years

Amortisation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the estimated useful economic life of that asset as follows

Goodwill

5 years straight line

#### Tangible fixed assets

Tangible fixed assets are stated at cost

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows

Fixtures & Fittings

25% reducing balance

Computer Equipment

25% reducing balance

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value

#### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax, or a right to pay less tax, or a right to receive repayments of tax

# . DANIEL HAYTON LIMITED

# NOTES TO THE ABBREVIATED ACCOUNTS

# YEAR ENDED 31 DECEMBER 2012

2.	Fixed assets				
		Intangibl Asset £		Tangible Assets £	Total £
	Cost At 1 January 2012 Additions	48,56	65 -	13,371 858	61,936 858
	At 31 December 2012	48,56	<u>55</u>	14,229	62,794
	<b>Depreciation</b> At 1 January 2012 Charge for year	48,56	64 _ 	9,577 1,163	58,141 1,163
	At 31 December 2012	48,56	<u>64</u>	10,740	59,304
	Net book value At 31 December 2012		<u>1</u>	3,489	3,490
	At 31 December 2011		<u>1</u>	3,794	3,795
3	Share capital				
	Authorised share capital:				
	50,000 Ordinary A shares of £1 each 50,000 Ordinary B shares of £1 each	-	2012 £ 50,000 50,000		2011 £ 50,000 50,000 100,000
	Allotted, called up and fully paid:				
	60 Ordinary A shares of £1 each 40 Ordinary B shares of £1 each	2012 No 60 40 100	£ 60 40 100	2011 No 60 40 100	£ 60 40 100