

COMPANY REGISTRATION NUMBER 4716134

D A H T Limited
Unaudited Abbreviated Accounts
31 May 2007



BISHOP FLEMING
Chartered Accountants
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Torquay
Devon

D A H T Limited

Abbreviated Accounts

Year Ended 31 May 2007

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D A H T Limited**Abbreviated Balance Sheet****31 May 2007**

	Note	2007	2006
		£	£
Fixed assets	2		
Intangible assets		12,600	13,200
Tangible assets		<u>76,301</u>	<u>88,655</u>
		88,901	101,855
Current assets			
Stocks		-	1,150
Debtors		131,253	85,545
Cash at bank and in hand		<u>25,906</u>	<u>18,808</u>
		157,159	105,503
Creditors: Amounts falling due within one year	3	<u>126,743</u>	<u>151,186</u>
Net current assets/(liabilities)		30,416	(45,683)
Total assets less current liabilities		119,317	56,172
Creditors: Amounts falling due after more than one year		20,110	-
Provisions for liabilities		<u>3,701</u>	<u>-</u>
		95,506	56,172
Capital and reserves			
Called-up equity share capital	4	100	100
Profit and loss account		<u>95,406</u>	<u>56,072</u>
Shareholders' funds		95,506	56,172

The Balance sheet continues on the following page.

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

D A H T Limited

Abbreviated Balance Sheet *(continued)*

31 May 2007

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges her responsibility for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 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 226, 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 VII of the Companies Act 1985.

These abbreviated accounts were approved and signed by the director and authorised for issue on 9.11.09.....



Ms D Ransom
Director

D A H T Limited**Notes to the Abbreviated Accounts****Year Ended 31 May 2007**

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 January 2005).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Amortisation

Amortisation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Franchise Fee - 4% straight line

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Equipment - 15% reducing balance

Stocks

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

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

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, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

D A H T Limited**Notes to the Abbreviated Accounts****Year Ended 31 May 2007****1. Accounting policies (continued)**

Deferred tax assets are recognised only to the extent that the director considers that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Fixed assets

	Intangible Assets £	Tangible Assets £	Total £
Cost			
At 1 June 2006	15,000	144,842	159,842
Additions	–	1,110	1,110
At 31 May 2007	15,000	145,952	160,952
Depreciation			
At 1 June 2006	1,800	56,187	57,987
Charge for year	600	13,464	14,064
At 31 May 2007	2,400	69,651	72,051
Net book value			
At 31 May 2007	12,600	76,301	88,901
At 31 May 2006	13,200	88,655	101,855

3. Creditors: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	2007 £	2006 £
Bank loans and overdrafts	7,618	2,703

4. Share capital**Authorised share capital:**

	2007 £	2006 £
1,000 Ordinary shares of £1 each	1,000	1,000

Allotted, called up and fully paid:

	2007 No	£	2006 No	£
Ordinary shares of £1 each	100	100	100	100