

Registered number
06076230

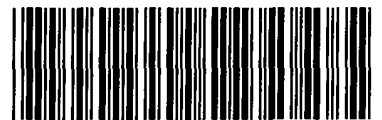
*****AMENDED*****

K J Dwyer Ltd

Abbreviated Accounts

31 July 2013

SATURDAY



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18/07/2015

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COMPANIES HOUSE

K J Dwyer Ltd**Registered number:**

06076230

**Abbreviated Balance Sheet
as at 31 July 2013**

	Notes	2013		2012	
		£	£	£	£
Fixed assets					
Intangible assets	2		66,342		78,292
Tangible assets	3		961		1,282
			<u>67,303</u>		<u>79,574</u>
Current assets					
Stocks		2,000		2,000	
Debtors		650		4,848	
Cash at bank and in hand		-		9	
		<u>2,650</u>		<u>6,857</u>	
Creditors: amounts falling due within one year		(123,852)		(129,360)	
Net current liabilities			(121,202)		(122,503)
Net liabilities			<u>(53,899)</u>		<u>(42,929)</u>
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			(53,999)		(43,029)
Shareholder's funds			<u>(53,899)</u>		<u>(42,929)</u>

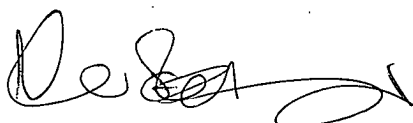
The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her 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.

K J Dwyer
Director



Approved by the board on 30 June 2015

K J Dwyer Ltd
Notes to the Abbreviated Accounts
for the year ended 31 July 2013

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 April 2008).

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
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Stocks

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

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.

2 Intangible fixed assets

£

Cost

At 1 August 2012	119,500
At 31 July 2013	<u>119,500</u>

Amortisation

At 1 August 2012	41,208
Provided during the year	<u>11,950</u>
At 31 July 2013	<u>53,158</u>

Net book value

At 31 July 2013	<u>66,342</u>
At 31 July 2012	<u>78,292</u>

3 Tangible fixed assets

£

K J Dwyer Ltd
Notes to the Abbreviated Accounts
for the year ended 31 July 2013

Cost

At 1 August 2012	<u>3,681</u>
At 31 July 2013	<u><u>3,681</u></u>

Depreciation

At 1 August 2012	2,399
Charge for the year	<u>321</u>
At 31 July 2013	<u><u>2,720</u></u>

Net book value

At 31 July 2013	<u><u>961</u></u>
At 31 July 2012	<u><u>1,282</u></u>

4 Share capital

	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u><u>100</u></u>	<u><u>100</u></u>