

Registered Number 06112254

DIESPEKER LIMITED

Abbreviated Accounts

31 March 2015

Abbreviated Balance Sheet as at 31 March 2015

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	35,114	27,817
		<u>35,114</u>	<u>27,817</u>
Current assets			
Stocks		25,000	29,500
Debtors		191,455	189,355
Cash at bank and in hand		800	800
		<u>217,255</u>	<u>219,655</u>
Creditors: amounts falling due within one year	3	(162,792)	(146,450)
Net current assets (liabilities)		<u>54,463</u>	<u>73,205</u>
Total assets less current liabilities		<u>89,577</u>	<u>101,022</u>
Creditors: amounts falling due after more than one year	3	(1,353)	(6,794)
Provisions for liabilities		(203)	(1,023)
Total net assets (liabilities)		<u>88,021</u>	<u>93,205</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		87,921	93,105
Shareholders' funds		<u>88,021</u>	<u>93,205</u>

- For the year ending 31 March 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 21 December 2015

And signed on their behalf by:

Mr J Saczok, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2015**1 Accounting Policies****Basis of measurement and preparation of accounts**

The financial statements are prepared under the historical cost convention.

Tangible assets depreciation policy

Depreciation is provided on a reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Plant and Machinery - 15% per annum on written down value

Motor Vehicles - 25% per annum on written down value

Improvements to Landlords Property - 15% per annum on written down value

Other accounting policies

Stocks and Work in Progress

Stocks and work in progress are stated at the lower of cost and net realisable value. Cost includes all direct costs incurred in bringing the stocks and work in progress to their present location and condition, including where appropriate, a proportion of manufacturing overheads.

Leases and Hire Purchase Contracts

Assets held under finance leases and hire purchase contracts and the relating obligations are recorded in the balance sheet at the fair value of the assets at the inception of the agreements. The excess of the payments over the recorded obligations are treated as finance charges which are amortised over the term of each agreement to give a constant rate of charge on the remaining balance of the obligation.

Rental costs under operating leases are charged to the profit and loss account in equal annual amounts over the periods of the leases.

Deferred Taxation

Deferred taxation is recognised in respect of all timing differences, between the treatment of certain items for accounts purposes and their treatment for tax purposes, that have originated but not reversed by the balance sheet date.

Deferred taxation is not recognised when assets are revalued unless, by the balance sheet date, the company has entered into a binding agreement to sell the assets and recognised the gains and losses expected to arise on sale or where assets have been sold and it is expected that the taxable gain will be rolled over into a replacement asset.

Pension Costs

The company has a defined contribution pension scheme. The cost of the contributions made by the company to the scheme are charged to the profit and loss account as incurred.

Cash Flow Statement

The company qualifies as a small company under the Companies Act 2006. The directors have elected to take advantage of the exemptions under FRS 1 not to prepare a cash flow statement.

2 Tangible fixed assets

	£
Cost	
At 1 April 2014	65,336
Additions	22,900
Disposals	(21,450)
Revaluations	-
Transfers	-
At 31 March 2015	<u>66,786</u>
Depreciation	
At 1 April 2014	37,519
Charge for the year	10,512
On disposals	(16,359)
At 31 March 2015	<u>31,672</u>
Net book values	
At 31 March 2015	<u>35,114</u>
At 31 March 2014	<u>27,817</u>

3 Creditors

	2015	2014
	£	£
Secured Debts	19,876	14,210

4 Called Up Share Capital

Allotted, called up and fully paid:

	2015	2014
	£	£
100 Ordinary shares of £1 each	100	100

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.