

Registered number
07251336

DEV & KALHER ASSOCIATES LIMITED

Abbreviated Accounts

31 October 2015

DEV & KALHER ASSOCIATES LIMITED**Registered number:** 07251336**Abbreviated Balance Sheet****as at 31 October 2015**

	Notes	2015
		£
Fixed assets		
Intangible assets	2	88,800
Tangible assets	3	14,486
		<u>103,286</u>
Current assets		
Stocks	27,596	
Debtors	74,871	
Cash at bank and in hand	350,142	
	<u>452,609</u>	
Creditors: amounts falling due within one year	(228,860)	
Net current assets		<u>223,749</u>
Total assets less current liabilities		<u>327,035</u>
Creditors: amounts falling due after more than one year		(169,791)
Net assets		<u>157,244</u>
Capital and reserves		
Called up share capital	4	100
Profit and loss account		157,144
Shareholders' funds		<u>157,244</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.

S Dev

Director

Approved by the board on 20 January 2016

DEV & KALHER ASSOCIATES LIMITED

Notes to the Abbreviated Accounts

for the year ended 31 October 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 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	20% straight line
Motor vehicles	25% straight line

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.

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 Intangible fixed assets

£

Cost

At 1 November 2014	111,000
At 31 October 2015	<u>111,000</u>

Amortisation

At 1 November 2014	11,100
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Provided during the year	11,100
At 31 October 2015	<u>22,200</u>
Net book value	
At 31 October 2015	<u>88,800</u>
At 31 October 2014	<u>99,900</u>

3 Tangible fixed assets

£

Cost

At 1 November 2014	23,585
Additions	1,768
Disposals	(1,883)
At 31 October 2015	<u>23,470</u>

Depreciation

At 1 November 2014	6,823
Charge for the year	2,763
On disposals	(602)
At 31 October 2015	<u>8,984</u>

Net book value

At 31 October 2015	<u>14,486</u>
At 31 October 2014	<u>16,762</u>

4 Share capital

**Nominal
value**

**2015
Number**

**2015
£**

Allotted, called up and fully paid:

Ordinary A shares	£1 each	60	60
Ordinary B shares	£1 each	40	40
			<u>100</u>

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