

# DELANOR LIMITED

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2016

RMCA  
Chartered Accountants  
The Counting House  
9 High Street  
Tring  
Herts  
HP23 5TE

# Delanor Limited

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**Delanor Limited**  
**(Registration number: 08225612)**  
**Abbreviated Balance Sheet at 30 September 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets		10,281	12,539
<b>Current assets</b>			
Stocks		23,700	18,300
Debtors		35,882	38,253
Cash at bank and in hand		32,451	12,878
		92,033	69,431
Creditors: Amounts falling due within one year		(56,117)	(51,553)
Net current assets		35,916	17,878
Total assets less current liabilities		46,197	30,417
Provisions for liabilities		(2,056)	(2,508)
Net assets		44,141	27,909
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	12	4
Share premium account		16,938	-
Profit and loss account		27,191	27,905
Shareholders' funds		44,141	27,909

For the year ending 30 September 2016 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 17 November 2016 and signed on its behalf by:

P B Stiegeler  
Director

The notes on pages 2 to 3 form an integral part of these financial statements.  
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**Delanor Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2016**  
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**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long term contracts and contracts for on-going services is recognised by reference to the stage of completion.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	25% straight line
Plant and machinery	25% straight line
Motor vehicles	25% reducing balance

**Work in progress**

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**Delanor Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2016**  
*..... continued*

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 October 2015	26,017	26,017
Additions	<u>4,695</u>	<u>4,695</u>
At 30 September 2016	<u>30,712</u>	<u>30,712</u>
<b>Depreciation</b>		
At 1 October 2015	13,478	13,478
Charge for the year	<u>6,953</u>	<u>6,953</u>
At 30 September 2016	<u>20,431</u>	<u>20,431</u>
<b>Net book value</b>		
At 30 September 2016	<u>10,281</u>	<u>10,281</u>
At 30 September 2015	<u>12,539</u>	<u>12,539</u>

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2016</b>		<b>2015</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	12	12	4	4
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**New shares allotted**

During the year 8 Ordinary shares having an aggregate nominal value of £8 were allotted for an aggregate consideration of £16,946.

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.