

ABBREVIATED UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2014  
FOR  
PAUL DIAMOND LIMITED

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For The Year Ended 30 SEPTEMBER 2014

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**PAUL DIAMOND LIMITED**

**COMPANY INFORMATION**  
**For The Year Ended 30 SEPTEMBER 2014**

<b>DIRECTOR:</b>	P A DIAMOND
<b>SECRETARY:</b>	Miss S Arch Jones
<b>REGISTERED OFFICE:</b>	2 Market Street Aberaeron Ceredigion SA46 0AS
<b>REGISTERED NUMBER:</b>	04886110
<b>ACCOUNTANTS:</b>	Hatfield & John 2 Market Street Aberaeron Ceredigion SA46 0AS
<b>BANKERS:</b>	HSBC PO Box 12 19 Great Darkgate Street Aberystwyth CEREDIGION SY23 1DH

ABBREVIATED BALANCE SHEET  
30 SEPTEMBER 2014

	Notes	30.9.14 £	£	30.9.13 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		1		1
<b>CURRENT ASSETS</b>					
Stocks		12,000		13,000	
Debtors		-		7,631	
Cash at bank		<u>7,659</u>		<u>6,671</u>	
		19,659		27,302	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>9,780</u>		<u>6,912</u>	
<b>NET CURRENT ASSETS</b>			<u>9,879</u>		<u>20,390</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>9,880</u>		<u>20,391</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		1		1
Profit and loss account			<u>9,879</u>		<u>20,390</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>9,880</u>		<u>20,391</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 29 June 2015 and were signed by:

P A DIAMOND - Director

NOTES TO THE ABBREVIATED ACCOUNTS  
For The Year Ended 30 SEPTEMBER 2014

1. ACCOUNTING POLICIES

**Accounting convention**

The financial statements 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 net invoiced sales of goods, including value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 50% on cost

**Stocks**

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

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 October 2013	
and 30 September 2014	<u>250</u>
<b>DEPRECIATION</b>	
At 1 October 2013	
and 30 September 2014	<u>249</u>
<b>NET BOOK VALUE</b>	
At 30 September 2014	<u>1</u>
At 30 September 2013	<u>1</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.14 £	30.9.13 £
1	Ordinary	1	<u>1</u>	<u>1</u>

4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 September 2014 and 30 September 2013:

	30.9.14 £	30.9.13 £
<b>P A DIAMOND</b>		
Balance outstanding at start of year	-	-
Amounts advanced	14,609	-
Amounts repaid	(14,609)	-
Balance outstanding at end of year	<u>-</u>	<u>-</u>

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.