

COMPANY REGISTRATION NUMBER 09096987

**DJB SAFEGUARDING LIMITED**

**UNAUDITED ABBREVIATED ACCOUNTS**

**FOR THE PERIOD ENDED**

**30 June 2015**

**LB GROUP**

Chartered Accountants

Onslow House

62 Broomfield Road

Chelmsford

Essex

CM1 1SW

**DJB SAFEGUARDING LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**30 June 2015**

		30 Jun 15
	Note	£
<b>FIXED ASSETS</b>	<b>2</b>	
Tangible assets		525
		-----
		<b>525</b>
<b>CURRENT ASSETS</b>		
Debtors		10,928
Cash at bank and in hand		50,127
		-----
		<b>61,055</b>
<b>CREDITORS: Amounts falling due within one year</b>		<b>19,706</b>
		-----
<b>NET CURRENT ASSETS</b>		<b>41,349</b>
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<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>41,874</b>
		-----
<b>CAPITAL AND RESERVES</b>		
Called-up equity share capital	3	1
Profit and loss account		41,873
		-----
<b>SHAREHOLDERS' FUNDS</b>		<b>41,874</b>
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For the period from 23 June 2014 to 30 June 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 22 October 2015 .

Mr D J Byford

Director

Company Registration Number: 09096987

# **DJB SAFEGUARDING LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**PERIOD FROM 23 JUNE 2014 TO 30 JUNE 2015**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

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**

The turnover shown in the profit and loss account represents amounts invoiced during the period, exclusive of Value Added Tax.

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 4 years straight line

#### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

## Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

## 2. FIXED ASSETS

	<b>Tangible Assets</b>
	<b>£</b>
<b>COST</b>	
Additions	<b>700</b>
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<b>At 30 June 2015</b>	<b>700</b>
	----
<b>DEPRECIATION</b>	
Charge for period	<b>175</b>
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<b>At 30 June 2015</b>	<b>175</b>
	----
<b>NET BOOK VALUE</b>	
<b>At 30 June 2015</b>	<b>525</b>
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At 22 June 2014	—
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## 3. SHARE CAPITAL

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

	<b>No</b>	<b>£</b>
Ordinary shares of £ 1 each	<b>1</b>	<b>1</b>
	----	----
	<b>1</b>	<b>1</b>
	----	----

Upon incorporation 1 Ordinary share with a nominal value of £1 was issued for a total consideration of £1.

## 4. TRANSACTIONS WITH DIRECTOR

During the year Mr D J Byford, a director of the company, received dividends of £10,500. The balance due to the director at the year end was £207.

The amount represents a non interest bearing loan and is repayable on demand.

## **5. CONTROL**

Mr D J Byford is the ultimate controlling party as he is the sole shareholder.

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.