

COMPANY REGISTRATION NUMBER 1995000

**DSS (LIVERPOOL) LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**30TH APRIL 2015**

TUESDAY



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26/01/2016

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COMPANIES HOUSE

**MOORE STEPHENS (NORTH WEST) LLP**

Chartered Accountants  
110-114 Duke Street  
Liverpool  
L1 5AG

# **DSS (LIVERPOOL) LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 30TH APRIL 2015**

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# DSS (LIVERPOOL) LIMITED

## CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF DSS (LIVERPOOL) LIMITED

YEAR ENDED 30TH APRIL 2015

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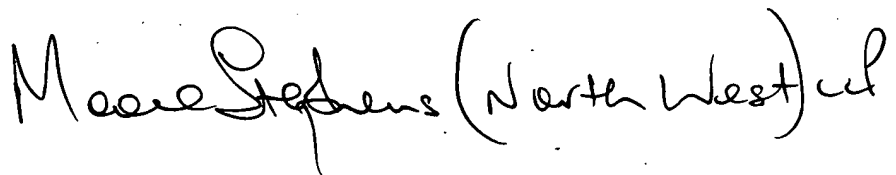
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of DSS (Liverpool) Limited for the year ended 30th April 2015 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/regulations](http://icaew.com/regulations).

This report is made solely to the Board of Directors of DSS (Liverpool) Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of DSS (Liverpool) Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 02/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than DSS (Liverpool) Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that DSS (Liverpool) Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of DSS (Liverpool) Limited. You consider that DSS (Liverpool) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of DSS (Liverpool) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abbreviated accounts.



MOORE STEPHENS (NORTH WEST) LLP  
Chartered Accountants

110-114 Duke Street  
Liverpool  
L1 5AG

25th January 2016

# DSS (LIVERPOOL) LIMITED

## ABBREVIATED BALANCE SHEET

30TH APRIL 2015

	Note	2015	2014
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		207,417	68,508
<b>CURRENT ASSETS</b>			
Stocks		31,903	31,504
Debtors		149,344	151,368
Cash at bank and in hand		18,512	255
		<u>199,759</u>	<u>183,127</u>
<b>CREDITORS: Amounts falling due within one year</b>	<b>3</b>	<u>150,630</u>	<u>125,099</u>
<b>NET CURRENT ASSETS</b>		<u>49,129</u>	<u>58,028</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		256,546	126,536
<b>CREDITORS: Amounts falling due after more than one year</b>	<b>4</b>	165,613	65,026
<b>PROVISIONS FOR LIABILITIES</b>		27,891	794
		<u>63,042</u>	<u>60,716</u>

The Balance sheet continues on the following page.  
The notes on pages 4 to 6 form part of these abbreviated accounts.

# DSS (LIVERPOOL) LIMITED

## ABBREVIATED BALANCE SHEET *(continued)*

30TH APRIL 2015

	Note	2015 £	2014 £
<b>CAPITAL AND RESERVES</b>			
Called up equity share capital	5	100	100
Profit and loss account		<u>62,942</u>	<u>60,616</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>63,042</u>	<u>60,716</u>

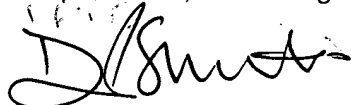
For the year ended 30th April 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their 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 by the directors and authorised for issue on 25/1/16, and are signed on their behalf by:



Mr D P Smith  
Director

Company Registration Number: 1995000

The notes on pages 4 to 6 form part of these abbreviated accounts.

# DSS (LIVERPOOL) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30TH APRIL 2015

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### 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 charged for goods & services supplied during the year, 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:

Leasehold Property	-	Straight line over the period of the lease
Plant & Machinery	-	10% & 20% on cost/ Period of lease
Fixtures, Fittings & Equipment	-	10% on cost
Motor Vehicles	-	25% on cost
Computer Equipment	-	25% 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.

#### Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

#### Finance lease agreements

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

#### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

# DSS (LIVERPOOL) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30TH APRIL 2015

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### 1. ACCOUNTING POLICIES *(continued)*

#### **Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

#### **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:

Deferred tax assets are recognised only to the extent that the directors consider 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.

#### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

#### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# DSS (LIVERPOOL) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30TH APRIL 2015

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1st May 2014	966,837
Additions	160,887
Disposals	(71,218)
<b>At 30th April 2015</b>	<u>1,056,506</u>
<b>DEPRECIATION</b>	
At 1st May 2014	898,329
Charge for year	21,917
On disposals	(71,157)
<b>At 30th April 2015</b>	<u>849,089</u>
<b>NET BOOK VALUE</b>	
<b>At 30th April 2015</b>	<u>207,417</u>
At 30th April 2014	<u>68,508</u>

### 3. CREDITORS: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	2015 £	2014 £
Bank loans and overdrafts	<u>46,000</u>	<u>15,483</u>

### 4. CREDITORS: Amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company:

	2015 £	2014 £
Bank loans and overdrafts	<u>165,613</u>	<u>65,026</u>

### 5. SHARE CAPITAL

Allotted, called up and fully paid:

	2015 No	£	2014 No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>