

Registration Number 2014585

**D Marshall Properties Limited**

**Abbreviated Accounts**

**for the year ended 31 March 2000**

J Barnes & Co  
Chartered Accountants  
Registered Auditors  
1a Knowl Road  
Mirfield  
West Yorkshire  
WF14 8DQ



# **D Marshall Properties Limited**

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**Auditors' Report to D Marshall Properties Limited  
under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of D Marshall Properties Limited for the year ended 31 March 2000 prepared under Section 226 of the Companies Act 1985.

**Respective responsibilities of directors and auditors**

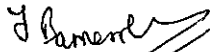
The directors are responsible for preparing abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985 in respect of the year ended 31 March 2000, and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.



J Barnes & Co  
Chartered Accountants and  
Registered Auditor

9 November 2000

1a Knowl Road  
Mirfield  
West Yorkshire  
WF14 8DQ

**D Marshall Properties Limited**

**Abbreviated Balance Sheet  
as at 31 March 2000**

		<b>2000</b>		<b>1999</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>					
Investments	2		1,334,500		1,334,500
<b>Current Assets</b>					
Debtors		64,329		26,367	
Cash at bank and in hand		375		25	
		<u>64,704</u>		<u>26,392</u>	
<b>Creditors: amounts falling due within one year</b>	3	<u>(174,265)</u>		<u>(164,936)</u>	
<b>Net Current Liabilities</b>			<u>(109,561)</u>		<u>(138,544)</u>
<b>Total Assets Less Current Liabilities</b>			1,224,939		1,195,956
<b>Creditors: amounts falling due after more than one year</b>			(526,174)		(555,167)
<b>Provisions for Liabilities and Charges</b>	4		<u>(106,485)</u>		<u>(110,034)</u>
<b>Net Assets</b>			<u>592,280</u>		<u>530,755</u>
<b>Capital and Reserves</b>					
Called up share capital	5		100		100
Revaluation reserve			248,465		244,916
Profit and loss account			343,715		285,739
<b>Shareholders' Funds</b>			<u>592,280</u>		<u>530,755</u>

The abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The abbreviated accounts were approved by the Board on 9 November 2000 and signed on its behalf by



A D Marshall  
Director

**The notes on pages 3 to 5 form an integral part of these financial statements.**

## **D Marshall Properties Limited**

### **Notes to the Abbreviated Financial Statements for the year ended 31 March 2000**

#### **1. Accounting Policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of rentals and service charges during the year.

##### **1.3. Tangible fixed assets and depreciation**

Tangible fixed assets (excluding investment properties) are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	20% Straight line
Fixtures, fittings and equipment	-	20% Straight line

In accordance with SSAP 19, no depreciation is provided in respect of freehold investment properties. Depreciation is only one of the many factors reflected in the tri-annual valuation and the amounts which might have been shown cannot be separately identified or quantified.

##### **1.4. Investment properties**

All investment properties are valued tri-annually. The valuations are adopted in the financial statements and any surplus or deficit taken to revaluation reserve.

##### **1.5. Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

# D Marshall Properties Limited

## Notes to the Abbreviated Financial Statements for the year ended 31 March 2000

2. Fixed assets	Tangible fixed assets	Investments	Total
	£	£	£
<b>Cost/revaluation</b>			
At 1 April 1999			
At 31 March 2000	12,706	1,334,500	1,347,206
<b>Depreciation</b>			
At 1 April 1999			
At 31 March 2000	12,706	-	12,706
<b>Net book values</b>			
At 31 March 2000	-	1,334,500	1,334,500
At 31 March 1999	-	1,334,500	1,334,500
<b>2.1. Investment details</b>		<b>2000</b>	<b>1999</b>
<b>Investment properties</b>			
<b>Cost or valuation</b>			
At 1 April 1999			
At 31 March 2000		1,334,500	1,334,500
<b>Net book values</b>			
At 31 March 2000		1,334,500	1,334,500
At 31 March 1999		1,334,500	1,334,500
<b>3. Creditors: amounts falling due within one year</b>		<b>2000</b>	<b>1999</b>
		£	£
Creditors include the following:			
Secured creditors		143,725	137,457

**D Marshall Properties Limited**

**Notes to the Abbreviated Financial Statements  
for the year ended 31 March 2000**

**4. Provisions for liabilities and charges**

	<b>Deferred Taxation</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 1 April 1999	110,034	110,034
Release in the year	3,549	3,549
At 31 March 2000	<u>106,485</u>	<u>106,485</u>

**5. Share capital**

	<b>2000</b>	<b>1999</b>
	<b>£</b>	<b>£</b>
<b>Authorised</b>		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>