

**REGISTERED NUMBER: 02579170 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2018  
FOR  
DETAIL DESIGN ENGINEERING LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2018**

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	<b>Page</b>
<b>Balance Sheet</b>	<b>1</b>
<b>Notes to the Financial Statements</b>	<b>2</b>

**BALANCE SHEET**  
**28 FEBRUARY 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		185,692		117,765
<b>CURRENT ASSETS</b>					
Stocks		51,954		55,044	
Debtors	5	780,785		915,772	
Cash at bank and in hand		<u>702,451</u>		<u>525,005</u>	
		1,535,190		1,495,821	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>771,678</u>		<u>765,286</u>	
<b>NET CURRENT ASSETS</b>			<u>763,512</u>		<u>730,535</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>949,204</u>		<u>848,300</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			4,200		4,200
Share premium			4,800		4,800
Capital redemption reserve			2,000		2,000
Retained earnings			<u>938,204</u>		<u>837,300</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>949,204</u>		<u>848,300</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors on 11 May 2018 and were signed on its behalf by:

S K Baines - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2018**

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**1. STATUTORY INFORMATION**

Detail Design Engineering Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

<b>Registered number:</b>	02579170
<b>Registered office:</b>	5 Brooklands Place Brooklands Road Sale Cheshire M33 3SD

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due.

Where a contract has only been partially completed at the balance sheet date turnover represents the value of the service provided to date based on a proportion of the total expected consideration at completion.

**Tangible fixed assets**

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

Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 20% 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.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 28 FEBRUARY 2018**

**2. ACCOUNTING POLICIES - continued**

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Contribution to pension funds**

The pension costs charged against profits represent the amount of the contributions payable to the schemes in respect of the accounting period.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account as incurred.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 44 (2017 - 42) .

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 March 2017	53,659	484,729	46,869	585,257
Additions	-	143,278	3,073	146,351
Disposals	(6,237)	(60,685)	(28,055)	(94,977)
At 28 February 2018	<u>47,422</u>	<u>567,322</u>	<u>21,887</u>	<u>636,631</u>
<b>DEPRECIATION</b>				
At 1 March 2017	25,814	403,792	37,886	467,492
Charge for year	9,428	65,032	3,964	78,424
Eliminated on disposal	(6,237)	(60,685)	(28,055)	(94,977)
At 28 February 2018	<u>29,005</u>	<u>408,139</u>	<u>13,795</u>	<u>450,939</u>
<b>NET BOOK VALUE</b>				
At 28 February 2018	<u>18,417</u>	<u>159,183</u>	<u>8,092</u>	<u>185,692</u>
At 28 February 2017	<u>27,845</u>	<u>80,937</u>	<u>8,983</u>	<u>117,765</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 28 FEBRUARY 2018**

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Trade debtors	750,990	869,729
Other debtors	1,210	1,210
Deferred tax	16,992	19,137
Amounts due from related party	-	993
Prepayments and accrued income	11,593	24,703
	<u>780,785</u>	<u>915,772</u>

The deferred tax asset arises due to depreciation charged in the accounts in excess of capital allowances claimed.  
The tax debit arising in the year amounts to £2,145 (2017: £4,075 credit ).

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Trade creditors	145,697	216,830
Amounts owed to group undertakings	244,608	124,691
Corporation tax	147,305	145,509
Social security and other taxes	161,047	195,958
Amounts due to related party	1,797	-
Accrued expenses and deferred income	71,224	82,298
	<u>771,678</u>	<u>765,286</u>

**7. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2018	2017
	£	£
Within one year	60,103	66,955
Between one and five years	201,395	211,498
In more than five years	229,167	279,166
	<u>490,665</u>	<u>557,619</u>

**8. RELATED PARTY DISCLOSURES**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions within the group.

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.