

Abbreviated Unaudited Accounts
for the Year Ended 30th September 2010
for
C & T Dimond Ltd

WEDNESDAY



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27/07/2011
COMPANIES HOUSE

C & T Dimond Ltd

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C & T Dimond Ltd

Company Information for the Year Ended 30th September 2010

DIRECTORS

G J Dimond
E M Dimond
C Dimond

SECRETARY:

C Dimond

REGISTERED OFFICE.

2 Bridge Street
Garstang
Preston
Lancashire
PR3 1YB

REGISTERED NUMBER

04512686 (England and Wales)

ACCOUNTANTS

Towers + Gornall
Chartered Certified Accountants
Abacus House
The Ropewalk
Garstang
Preston
Lancashire
PR3 1NS

C & T Dimond Ltd

Abbreviated Balance Sheet 30th September 2010

	Notes	2010 £	2009 £
FIXED ASSETS			
Intangible assets	2	-	45,000
Tangible assets	3	-	73,332
			<u>118,332</u>
CURRENT ASSETS			
Stocks		-	1,000
Debtors	4	72,409	71,361
Cash at bank and in hand		123,688	95,614
		<u>196,097</u>	<u>167,975</u>
CREDITORS			
Amounts falling due within one year		27,871	200,461
			<u>200,461</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>168,226</u>	<u>(32,486)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>168,226</u>	<u>85,846</u>
PROVISIONS FOR LIABILITIES		-	4,469
NET ASSETS		<u><u>168,226</u></u>	<u><u>81,377</u></u>
CAPITAL AND RESERVES			
Called up share capital	5	100	100
Profit and loss account		168,126	81,277
		<u>168,226</u>	<u>81,377</u>
SHAREHOLDERS' FUNDS		<u><u>168,226</u></u>	<u><u>81,377</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2010

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2010 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for

- 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

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 Board of Directors on 25th July 2011 and were signed on its behalf by



C Dimond - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 30th September 2010****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, excluding value added tax

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of ten years

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	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% 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 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1st October 2009	150,000
Disposals	(150,000)
	<hr/>
At 30th September 2010	-
	<hr/>
AMORTISATION	
At 1st October 2009	105,000
Eliminated on disposal	(105,000)
	<hr/>
At 30th September 2010	-
	<hr/>
NET BOOK VALUE	
At 30th September 2010	-
	<hr/>
At 30th September 2009	45,000
	<hr/>

C & T Dimond Ltd

Notes to the Abbreviated Accounts - continued for the Year Ended 30th September 2010

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st October 2009	140,459
Disposals	(140,459)
At 30th September 2010	-
DEPRECIATION	
At 1st October 2009	67,128
Eliminated on disposal	(67,128)
At 30th September 2010	-
NET BOOK VALUE	
At 30th September 2010	-
At 30th September 2009	73,331

4 DEBTORS AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

The aggregate total of debtors falling due after more than one year is £52,500

5 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class	Nominal value	2010 £	2009 £
100	Ordinary share	£1	100	100

6 CONTROL

The ultimate controlling party are the Trustees of the late Mr. P G T Dimond by virtue of their 85% shareholding