

Registration number: 04765806

DD Mellors Electrical Limited

Unaudited Abbreviated Accounts
for the Year Ended 30 April 2009

WEDNESDAY



ABOG4CJO

A46

19/08/2009

170

COMPANIES HOUSE

DD Mellors Electrical Limited

Contents

Abbreviated balance sheet	1
Notes to the abbreviated accounts	2 to 3

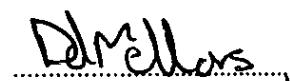
DD Mellors Electrical Limited
Abbreviated Balance Sheet as at 30 April 2009

		2009		2008	
	Note	£	£	£	£
Fixed assets					
Intangible assets	2		5,250		5,625
Tangible assets	2		<u>721</u>		<u>856</u>
			5,971		6,481
Current assets					
Debtors		31,165		14,169	
Cash at bank and in hand		<u>13,422</u>		<u>5,155</u>	
		44,587		19,324	
Creditors: Amounts falling due within one year		<u>(32,797)</u>		<u>(9,948)</u>	
Net current assets			<u>11,790</u>		<u>9,376</u>
Total assets less current liabilities			17,761		15,857
Provisions for liabilities			<u>(71)</u>		<u>(89)</u>
Net assets			<u>17,690</u>		<u>15,768</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss reserve			<u>17,590</u>		<u>15,668</u>
Shareholders' funds			<u>17,690</u>		<u>15,768</u>

For the financial year ended 30 April 2009, the company was entitled to exemption from audit under section 477(1) of the Companies Act 2006; and no notice has been deposited under section 476(1) requesting an audit. The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 394 and which otherwise comply with the Companies Act 2006, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of the Companies Act 2006 relating to companies subject to the small companies regime.

These accounts were approved by the Director on 13 August 2009



D D Mellors
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

DD Mellors Electrical Limited

Notes to the abbreviated accounts for the Year Ended 30 April 2009

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Goodwill is the difference between the fair value of consideration paid for an acquired entity and the aggregate of the fair value of that entity's identifiable assets and liabilities.

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Goodwill	5% per annum straight line basis
----------	----------------------------------

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	15% per annum reducing balance basis
Office equipment	25% per annum reducing balance basis

Deferred taxation

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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.

DD Mellors Electrical Limited

Notes to the abbreviated accounts for the Year Ended 30 April 2009

..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
As at 1 May 2008 and 30 April 2009	<u>7,500</u>	<u>1,677</u>	<u>9,177</u>
Depreciation			
As at 1 May 2008	1,875	821	2,696
Charge for the year	<u>375</u>	<u>135</u>	<u>510</u>
As at 30 April 2009	<u>2,250</u>	<u>956</u>	<u>3,206</u>
Net book value			
As at 30 April 2009	<u>5,250</u>	<u>721</u>	<u>5,971</u>
As at 30 April 2008	<u>5,625</u>	<u>856</u>	<u>6,481</u>

3 Share capital

	2009 £	2008 £
Allotted, called up and fully paid		
Equity		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>