

# DD Mellors Electrical Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2012

**DD Mellors Electrical Limited**  
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**DD Mellors Electrical Limited**  
**(Registration number: 04765806)**  
**Abbreviated Balance Sheet at 30 April 2012**

	Note	2012 £	2011 £
<b>Fixed assets</b>			
Intangible fixed assets		4,125	4,500
Tangible fixed assets		659	814
		<hr/>	<hr/>
		4,784	5,314
		<hr/>	<hr/>
<b>Current assets</b>			
Debtors	3	13,071	8,079
Cash at bank and in hand		5,719	15,539
		<hr/>	<hr/>
		18,790	23,618
Creditors: Amounts falling due within one year		(6,796)	(12,028)
		<hr/>	<hr/>
Net current assets		11,994	11,590
		<hr/>	<hr/>
Total assets less current liabilities		16,778	16,904
Provisions for liabilities		-	(90)
		<hr/>	<hr/>
Net assets		16,778	16,814
		<hr/>	<hr/>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		16,678	16,714
		<hr/>	<hr/>

Shareholders'  
funds

16,778

16,814

The notes on pages 3 to 4 form an integral part of these financial statements.

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**DD Mellors Electrical Limited**  
**(Registration number: 04765806)**  
**Abbreviated Balance Sheet at 30 April 2012**  
*..... continued*

For the year ending 30 April 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the director on 29 May 2012

.....  
D D Mellors  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

**DD Mellors Electrical Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 April 2012**  
**..... continued**

**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 in respect of the sale of goods and services to customers.

**Goodwill**

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:

<b>Asset class</b>	<b>Amortisation method and rate</b>
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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	15% per annum reducing balance basis
Office equipment	25% per annum reducing balance basis

**Deferred tax**

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 the 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**DD Mellors Electrical Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 April 2012**  
..... *continued*

**2 Fixed assets**

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 May 2011	7,500	2,076	9,576
	<hr/>	<hr/>	<hr/>
At 30 April 2012	7,500	2,076	9,576
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 May 2011	3,000	1,262	4,262
Charge for the year	375	155	530
	<hr/>	<hr/>	<hr/>
At 30 April 2012	3,375	1,417	4,792
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 30 April 2012	4,125	659	4,784
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2011	4,500	814	5,314
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**3 Debtors**

Debtors includes £nil (2011 - £nil) receivable after more than one year.

**4 Share capital**

**Allotted, called up and fully paid shares**



**2012**

**2011**

	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	100	100	100	100

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