

DD Mellors Electrical Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2016

DD Mellors Electrical Limited
(Registration number: 04765806)
Abbreviated Balance Sheet as at 30 April 2016

	Note	2016 £	2015 £
Fixed assets			
Intangible assets	<u>2</u>	2,625	3,000
Tangible assets	<u>2</u>	294	358
		<hr/> 2,919	<hr/> 3,358
Current assets			
Debtors		26,214	19,288
Cash at bank and in hand		3,385	1,462
		<hr/> 29,599	<hr/> 20,750
Creditors: Amounts falling due within one year		(9,727)	(9,101)
		<hr/> 19,872	<hr/> 11,649
Net current assets			
		<hr/> 22,791	<hr/> 15,007
Total assets less current liabilities			
Accruals and deferred income		(695)	(675)
		<hr/> 22,096	<hr/> 14,332
Net assets		<hr/> <hr/>	<hr/> <hr/>
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		21,996	14,232
		<hr/> 22,096	<hr/> 14,332
Shareholders funds		<hr/> <hr/>	<hr/> <hr/>

For the year ending 30 April 2016 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 15 December 2016

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D D
Director

M e l l o r s

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

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DD Mellors Electrical Limited

Notes to the Abbreviated Accounts

1 Accounting policies

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales tax or duty.

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.

Intangible assets

Intangible assets are stated in the balance sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

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:

Asset class	Amortisation method and rate
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:

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

Provisions

A provision is recognised when there is a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

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.

DD Mellors Electrical Limited
Notes to the Abbreviated Accounts

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2015	7,500	2,076	9,576
	<hr/>	<hr/>	<hr/>
At 30 April 2016	7,500	2,076	9,576
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 May 2015	4,500	1,718	6,218
Charge for the year	375	64	439
	<hr/>	<hr/>	<hr/>
At 30 April 2016	4,875	1,782	6,657
	<hr/>	<hr/>	<hr/>
Net book value			
At 30 April 2016	2,625	294	2,919
	<hr/>	<hr/>	<hr/>
At 30 April 2015	3,000	358	3,358
	<hr/>	<hr/>	<hr/>

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100
	<hr/>	<hr/>	<hr/>	<hr/>

4 Control

The director is the controlling party by virtue of his controlling shareholding in the company.

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