

# DD Mellors Electrical Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2015

**DD Mellors Electrical Limited**  
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Abbreviated Balance Sheet

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Notes to the Abbreviated Accounts

**DD Mellors Electrical Limited**  
**(Registration number: 04765806)**  
**Abbreviated Balance Sheet at 30 April 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Intangible fixed assets		3,000	3,375
Tangible fixed assets		358	437
		<u>3,358</u>	<u>3,812</u>
<b>Current assets</b>			
Debtors		19,288	12,097
Cash at bank and in hand		1,462	573
		20,750	12,670
Creditors: Amounts falling due within one year		<u>(9,776)</u>	<u>(7,763)</u>
Net current assets		<u>10,974</u>	<u>4,907</u>
Total assets less current liabilities		14,332	8,719
Provisions for liabilities		<u>-</u>	<u>(7)</u>
Net assets		<u>14,332</u>	<u>8,712</u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	100	100
Profit and loss account		<u>14,232</u>	<u>8,612</u>
Shareholders' funds		<u>14,332</u>	<u>8,712</u>

For the year ending 30 April 2015 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 director acknowledges his 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 14 August 2015

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DD 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 2015**  
*..... 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 2015**  
*..... continued*

**2 Fixed assets**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 May 2014	7,500	2,076	9,576
At 30 April 2015	7,500	2,076	9,576
<b>Depreciation</b>			
At 1 May 2014	4,125	1,639	5,764
Charge for the year	375	79	454
At 30 April 2015	4,500	1,718	6,218
<b>Net book value</b>			
At 30 April 2015	3,000	358	3,358
At 30 April 2014	3,375	437	3,812

**3 Share capital**

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

	<b>2015</b>		<b>2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	100	100	100	100

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