

COMPANY REGISTRATION NUMBER 5032449

**A DARBY BUILDING SERVICES LIMITED**  
**ABBREVIATED ACCOUNTS**

**28 FEBRUARY 2014**

THURSDAY



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13/11/2014

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COMPANIES HOUSE

**BBS CHARTERED MANAGEMENT ACCOUNTANTS**

Chartered Accountants  
2 Princes Court  
Princes Road  
Ferndown  
Dorset  
BH22 9JG

# **A DARBY BUILDING SERVICES LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 28 FEBRUARY 2014**

### **CONTENTS**

### **PAGE**

Abbreviated balance sheet

**1**

Notes to the abbreviated accounts

**2**

# A DARBY BUILDING SERVICES LIMITED

## ABBREVIATED BALANCE SHEET

28 FEBRUARY 2014

	Note	2014 £	2013 £
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		30,000	30,000
Tangible assets		<u>7,460</u>	<u>9,947</u>
		<b>37,460</b>	<b>39,947</b>
<b>CURRENT ASSETS</b>			
Stocks		350	350
Debtors		12	554
Cash at bank and in hand		<u>229</u>	<u>-</u>
		<b>591</b>	<b>904</b>
<b>CREDITORS: Amounts falling due within one year</b>		<b>30,449</b>	<b>28,964</b>
<b>NET CURRENT LIABILITIES</b>		<b>(29,858)</b>	<b>(28,060)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>7,602</u></b>	<b><u>11,887</u></b>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	<b>1</b>	<b>1</b>
Profit and loss account		<u>7,601</u>	<u>11,886</u>
<b>SHAREHOLDERS' FUNDS</b>		<b><u>7,602</u></b>	<b><u>11,887</u></b>

For the year ended 28 February 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These abbreviated accounts were approved by the directors and authorised for issue on 21 August 2014, and are signed on their behalf by:

MR A DARBY  
Director



Company Registration Number: 5032449

The notes on pages 2 to 3 form part of these abbreviated accounts.

# **A DARBY BUILDING SERVICES LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 28 FEBRUARY 2014**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

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**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

#### **Goodwill**

Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its useful economic life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed five years. Useful economic lives are reviewed at the end of each reporting period and revised if necessary, subject to the constraint that the revised life shall not exceed 20 years from the date of acquisition. The carrying amount at the date of revision is depreciated over the revised estimate of remaining useful economic life.

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	-	25% reducing balance
Fixtures & Fittings	-	25% reducing balance
Motor Vehicles	-	25% reducing balance

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

# A DARBY BUILDING SERVICES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 28 FEBRUARY 2014

### 1. ACCOUNTING POLICIES *(continued)*

#### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

### 2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 1 March 2013 and 28 February 2014	<u>30,000</u>	<u>21,242</u>	<u>51,242</u>
<b>DEPRECIATION</b>			
At 1 March 2013	—	11,295	11,295
Charge for year	—	<u>2,487</u>	<u>2,487</u>
At 28 February 2014	<u>—</u>	<u>13,782</u>	<u>13,782</u>
<b>NET BOOK VALUE</b>			
At 28 February 2014	<u>30,000</u>	<u>7,460</u>	<u>37,460</u>
At 28 February 2013	<u>30,000</u>	<u>9,947</u>	<u>39,947</u>

### 3. SHARE CAPITAL

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>