

Registration number 5220167

Dartmoor Windows & Conservatories Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2013

WEDNESDAY



A37V8FIR

A30

14/05/2014

#291

COMPANIES HOUSE

Nigel K Wayne & Co Ltd
Chartered Accountants
AIMS Accountants for Business
15a East Street
Okehampton
Devon
EX20 1AS

Dartmoor Windows & Conservatories Ltd
Contents

Accountants' Report	1
Abbreviated Balance Sheet	2 to 3
Notes to the Abbreviated Accounts	4 to 6

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 6) have been prepared

**Chartered Accountants' Report to the Director on the Preparation of the
Unaudited Statutory Accounts of
Dartmoor Windows & Conservatories Ltd
for the Year Ended 31 December 2013**

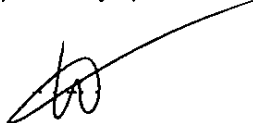
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Dartmoor Windows & Conservatories Ltd for the year ended 31 December 2013 set out on pages from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

This report is made solely to the Board of Directors of Dartmoor Windows & Conservatories Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Dartmoor Windows & Conservatories Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dartmoor Windows & Conservatories Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Dartmoor Windows & Conservatories Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Dartmoor Windows & Conservatories Ltd. You consider that Dartmoor Windows & Conservatories Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Dartmoor Windows & Conservatories Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Nigel K Wayne & Co Ltd
Chartered Accountants
AIMS Accountants for Business
15a East Street
Okehampton
Devon
EX20 1AS

Date 12th May 2014

Dartmoor Windows & Conservatories Ltd
(Registration number: 5220167)
Abbreviated Balance Sheet at 31 December 2013

	Note	2013 £	2012 £
Fixed assets			
Intangible fixed assets		300	600
Tangible fixed assets		13,434	17,515
		<u>13,734</u>	<u>18,115</u>
Current assets			
Stocks		18,397	2,908
Debtors		86,408	63,693
Cash at bank and in hand		95,075	42,304
		199,880	108,905
Creditors Amounts falling due within one year		(142,178)	(96,368)
Net current assets		<u>57,702</u>	<u>12,537</u>
Total assets less current liabilities		71,436	30,652
Creditors Amounts falling due after more than one year		(3,338)	(5,887)
Provisions for liabilities		(2,113)	(2,805)
Net assets		<u>65,985</u>	<u>21,960</u>
Capital and reserves			
Called up share capital	3	102	102
Profit and loss account		65,883	21,858
Shareholders' funds		<u>65,985</u>	<u>21,960</u>

For the year ending 31 December 2013 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 12th May 2014

Dartmoor Windows & Conservatories Ltd
(Registration number: 5220167)
Abbreviated Balance Sheet at 31 December 2013

..... continued



Mr Paul S Blake
Director

Dartmoor Windows & Conservatories Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 December 2013

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 goods supplied and services to customers completed during the financial year

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

Asset class	Amortisation method and rate
Goodwill	10 Years straight line

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
Fixtures Fittings Tools and Equipment	15% reducing balance
Motor Vehicles	25% reducing balance

Stock and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads

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

Dartmoor Windows & Conservatories Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 December 2013

..... continued

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

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.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 January 2013	3,000	43,280	46,280
Additions	-	866	866
Disposals	-	(1,440)	(1,440)
At 31 December 2013	3,000	42,706	45,706
Depreciation			
At 1 January 2013	2,400	25,765	28,165
Charge for the year	300	4,415	4,715
Eliminated on disposals	-	(908)	(908)
At 31 December 2013	2,700	29,272	31,972
Net book value			
At 31 December 2013	300	13,434	13,734
At 31 December 2012	600	17,515	18,115

Dartmoor Windows & Conservatories Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 December 2013
..... continued

3 Share capital

Allotted, called up and fully paid shares

	2013		2012	
	No	£	No	£
A Ordinary Shares of £1 each	100	100	100	100
B Ordinary Shares of £1 each	2	2	2	2
	<u>102</u>	<u>102</u>	<u>102</u>	<u>102</u>