

COMPANY REGISTRATION NUMBER 05309357

D2 PLANNING LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 DECEMBER 2015



JAY & JAY PARTNERSHIP LIMITED

Chartered Certified Accountants
2 Chesterfield Buildings
Westbourne Place
Clifton
Bristol
BS8 1RU

D2 PLANNING LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

CONTENTS

PAGES

Report to the directors on the preparation of the
unaudited statutory financial statements

1

Abbreviated Balance sheet

2

Notes to the Abbreviated accounts

3 to 5

D2 PLANNING LIMITED

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF D2 PLANNING LIMITED

YEAR ENDED 31 DECEMBER 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of D2 Planning Limited for the year ended 31 December 2015 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

Our work has been undertaken in accordance with the requirements of Association of Chartered Certified Accountants as detailed at www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf.



JAY & JAY PARTNERSHIP LIMITED
Chartered Certified Accountants

2 Chesterfield Buildings
Westbourne Place
Clifton
Bristol
BS8 1RU

10 August 2016

D2 PLANNING LIMITED

ABBREVIATED BALANCE SHEET

31 DECEMBER 2015

	Note	2015 £	2014 £
FIXED ASSETS	2		
Intangible assets		-	1,250
Tangible assets		446,245	435,031
		<u>446,245</u>	<u>436,281</u>
CURRENT ASSETS			
Debtors		202,178	152,213
Cash at bank and in hand		1,018,126	776,903
		<u>1,220,304</u>	<u>929,116</u>
CREDITORS: Amounts falling due within one year	3	<u>223,430</u>	<u>145,890</u>
NET CURRENT ASSETS		<u>996,874</u>	<u>783,226</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,443,119</u>	<u>1,219,507</u>
CAPITAL AND RESERVES			
Called up equity share capital	4	10	10
Profit and loss account		1,443,109	1,219,497
SHAREHOLDERS' FUNDS		<u>1,443,119</u>	<u>1,219,507</u>

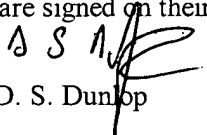
For the year ended 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 10 August 2016, and are signed on their behalf by:


Mr D. S. Dunlop

Company Registration Number: 05309357

The notes on pages 3 to 5 form part of these abbreviated accounts.

D2 PLANNING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

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 January 2015).

Changes in accounting policies

In preparing the financial statements for the current year, the company has adopted the Financial Reporting Standard for Smaller Entities (effective January 2015).

The adoption of FRSSE 2015 in place of FRSSE 2008 has not resulted in any changes of accounting policy.

Turnover

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

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and for on-going contracts is recognised by reference to the stage of completion.

Amortisation

Amortisation 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:

Goodwill	-	25% straight line
----------	---	-------------------

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:

Motor Vehicles	-	25% reducing balance
Equipment	-	15% reducing balance

Depreciation is not charged on the leasehold properties as required by the Companies Act 2006 as a result of the Financial Reporting Standard for Smaller Entities (FRSSE effective April 2015).

The directors consider that the leasehold properties are investment properties as defined by FRSSE 2015.

The carrying values of tangible fixed assets are reviewed for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

D2 PLANNING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES *(continued)*

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.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 January 2015	5,000	452,604	457,604
Additions	–	13,754	13,754
Disposals	–	(604)	(604)
At 31 December 2015	<u>5,000</u>	<u>465,754</u>	<u>470,754</u>
DEPRECIATION			
At 1 January 2015	3,750	17,573	21,323
Charge for year	1,250	2,377	3,627
On disposals	–	(441)	(441)
At 31 December 2015	<u>5,000</u>	<u>19,509</u>	<u>24,509</u>
NET BOOK VALUE			
At 31 December 2015	<u>–</u>	<u>446,245</u>	<u>446,245</u>
At 31 December 2014	<u>1,250</u>	<u>435,031</u>	<u>436,281</u>

D2 PLANNING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

3. CREDITORS: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	2015	2014
	£	£
Bank loans and overdrafts	<u>716</u>	<u>7,722</u>

4. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>