

**SDEG Limited**  
**Unaudited abbreviated accounts**  
**For the year ended**  
**30 September 2013**

**Company Registration Number 05934405**

TUESDAY



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24/06/2014  
COMPANIES HOUSE

# **SDEG Limited**

## **Abbreviated accounts**

**Year ended 30 September 2013**

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# SDEG Limited

## Abbreviated balance sheet

30 September 2013

	Note	2013	2012
		£	£
<b>Fixed assets</b>	<b>2</b>		
Tangible assets		157,533	65,537
<b>Current assets</b>			
Stocks		831,619	442,749
Debtors		150,175	65,620
Cash at bank and in hand		790,208	375,356
		<u>1,772,002</u>	<u>883,725</u>
<b>Creditors: Amounts falling due within one year</b>		<u>(721,012)</u>	<u>(353,993)</u>
<b>Net current assets</b>		<u>1,050,990</u>	<u>529,732</u>
<b>Total assets less current liabilities</b>		<u>1,208,523</u>	<u>595,269</u>
<b>Provisions for liabilities</b>		<u>(27,767)</u>	<u>(11,210)</u>
		<u>1,180,756</u>	<u>584,059</u>
<b>Capital and reserves</b>			
Called-up equity share capital	<b>3</b>	100	100
Profit and loss account		1,180,656	583,959
<b>Shareholders' funds</b>		<u>1,180,756</u>	<u>584,059</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

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 and signed by the director and authorised for issue on 18/12/13

Simon Doidge  
S M Doidge

Company Registration Number: 05934405

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

# **SDEG Limited**

## **Notes to the abbreviated accounts**

**Year ended 30 September 2013**

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### **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 the amount of goods and services provided during the year, exclusive of Value Added Tax.

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 - 20% 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:

Improvement to leasehold property	- 33% straight line
Computer equipment	- 33% straight line
Fixtures & Fittings	- 25% reducing balance
Plant & Machinery	- 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.

#### **Deferred taxation**

Provision is made, under the liability method, to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences.

#### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

# SDEG Limited

## Notes to the abbreviated accounts

Year ended 30 September 2013

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### 2. Fixed assets

	<b>Tangible Assets £</b>
<b>Cost</b>	
At 1 October 2012	110,023
Additions	<u>137,845</u>
<b>At 30 September 2013</b>	<u><b>247,868</b></u>
<b>Depreciation</b>	
At 1 October 2012	44,486
Charge for year	<u>45,849</u>
<b>At 30 September 2013</b>	<u><b>90,335</b></u>
<b>Net book value</b>	
<b>At 30 September 2013</b>	<u><b>157,533</b></u>
At 30 September 2012	<u><b>65,537</b></u>

### 3. Share capital

Allotted, called up and fully paid:

	<b>2013</b>		<b>2012</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>