

Daniel Dicker Farrier Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2014

E J Business Consultants Limited
The Rectory, 1 Toomers Wharf,
Canal Walk
Newbury
Berkshire
RG14 1DY

Daniel Dicker Farrier Ltd
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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 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Daniel Dicker Farrier Ltd
for the Year Ended 31 March 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Daniel Dicker Farrier Ltd for the year ended 31 March 2014 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 Daniel Dicker Farrier 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 Daniel Dicker Farrier 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 Daniel Dicker Farrier Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Daniel Dicker Farrier 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 Daniel Dicker Farrier Ltd. You consider that Daniel Dicker Farrier 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 Daniel Dicker Farrier 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.

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E J Business Consultants Limited
The Rectory, 1 Toomers Wharf,
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Newbury
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RG14 1DY
31 July 2014

Daniel Dicker Farrier Ltd
(Registration number: 06133214)
Abbreviated Balance Sheet at 31 March 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		8,129	11,344
Current assets			
Stocks		4,750	6,230
Debtors		3,293	578
Cash at bank and in hand		3,100	11,661
		11,143	18,469
Creditors: Amounts falling due within one year		(16,306)	(22,857)
Net current liabilities		(5,163)	(4,388)
Total assets less current liabilities		2,966	6,956
Creditors: Amounts falling due after more than one year		(2,846)	(6,834)
Net assets		120	122
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		20	22
Shareholders' funds		120	122

For the year ending 31 March 2014 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 31 July 2014

.....
Mr Daniel Dicker
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Daniel Dicker Farrier Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 March 2014
..... 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, net of value added tax, in respect of the sale of goods and services to customers.

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:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance
Office equipment	33.3% straight line basis

Stock

Stock is 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.

Hire purchase and leasing

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.

Daniel Dicker Farrier Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 March 2014
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 April 2013	19,462	19,462
At 31 March 2014	19,462	19,462
Depreciation		
At 1 April 2013	8,118	8,118
Charge for the year	3,215	3,215
At 31 March 2014	11,333	11,333
Net book value		
At 31 March 2014	8,129	8,129
At 31 March 2013	11,344	11,344

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary share of £1 each	100	100	100	100

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.