

DAVID ROWLING LIMITED
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014

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DAVID ROWLING LIMITED

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DAVID ROWLING LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 JUNE 2014

	Notes	2014 £	£	2013 £	£
Fixed assets					
Tangible assets	2		1,340		1,361
Current assets					
Debtors		8,747		445	
Cash at bank and in hand		22,470		2,234	
		31,217		2,679	
Creditors: amounts falling due within one year		(18,371)		(3,387)	
Net current assets/(liabilities)			12,846		(708)
Total assets less current liabilities			14,186		653
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			14,086		553
Shareholders' funds			14,186		653


For the financial year ended 30 June 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 17/3/15



Mr D J Rowling
Director

Company Registration No. 06280638

DAVID ROWLING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2014

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	25% straight line
Fixtures, fittings & equipment	15% straight line

2 Fixed assets

Tangible assets

Cost

At 1 July 2013	2,198
Additions	618
At 30 June 2014	2,816

Depreciation

At 1 July 2013	837
Charge for the year	639
At 30 June 2014	1,476

Net book value

At 30 June 2014	1,340
At 30 June 2013	1,361

3 Share capital

2014	2013
£	£

Allotted, called up and fully paid

100 ordinary shares of £1 each	100	100
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4 Ultimate parent company

The company is under the direct control of D Rowling who owns 100% of the issued share capital.

DAVID ROWLING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2014

5 Related party relationships and transactions

Included within other debtors at the balance sheet date is an amount due from the company to the director, Mr D.J. Rowling of £556 (2013 included within other debtors - £224). This amount is unsecured and interest free.