

# COMPANIES HOUSE

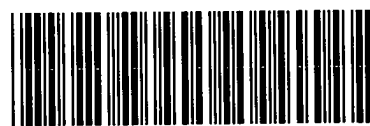
## D3 Design Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2014

KRW Accountants Ltd  
Chartered Accountants & Tax Advisers  
The Mill  
Pury Hill Business Park  
Alderton Road  
Towcester  
NN12 7LS

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COMPANIES HOUSE

**D3 Design Ltd**  
**(Registration number: 06502813)**  
**Abbreviated Balance Sheet at 31 March 2014**

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Tangible fixed assets		32,084	31,036
<b>Current assets</b>			
Debtors		337,552	321,019
Cash at bank and in hand		196,961	350,562
		534,513	671,581
Creditors: Amounts falling due within one year		(404,833)	(633,617)
Net current assets		129,680	37,964
Total assets less current liabilities		161,764	69,000
Provisions for liabilities		-	(317)
Net assets		161,764	68,683
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		161,762	68,681
Shareholders' funds		161,764	68,683

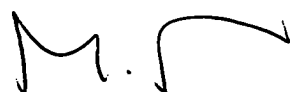
For the year ending 31 March 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 8 December 2014

  
 .....  
 Mr Michael Trevor Morgan  
 Director

The notes on pages 2 to 3 form an integral part of these financial statements.

## **D3 Design Ltd**

### **Notes to the Abbreviated Accounts for the Year Ended 31 March 2014**

#### **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 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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Motor vehicles	25% reducing balance
Office equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

##### **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.

##### **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.

##### **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.

# D3 Design Ltd

## Notes to the Abbreviated Accounts for the Year Ended 31 March 2014

..... continued

### 2 Fixed assets

	Tangible assets £	Total £
<b>Cost</b>		
At 1 April 2013	53,315	53,315
Additions	13,727	13,727
Disposals	(16,867)	(16,867)
At 31 March 2014	50,175	50,175
<b>Depreciation</b>		
At 1 April 2013	22,279	22,279
Charge for the year	6,974	6,974
Eliminated on disposals	(11,162)	(11,162)
At 31 March 2014	18,091	18,091
<b>Net book value</b>		
At 31 March 2014	32,084	32,084
At 31 March 2013	31,036	31,036

### 3 Share capital

#### Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary of £1 each	2	2	2	2