

Registered Number 07313323

D & L UK EPSOM LIMITED

Abbreviated Accounts

31 July 2015

Abbreviated Balance Sheet as at 31 July 2015

	Notes	2015	2014
		£	£
Fixed assets			
Intangible assets	2	31,380	31,380
Tangible assets	3	253,931	-
		<u>285,311</u>	<u>31,380</u>
Current assets			
Stocks		5,800	6,000
Debtors		875	5,458
Cash at bank and in hand		3,171	3,561
		<u>9,846</u>	<u>15,019</u>
Creditors: amounts falling due within one year		<u>(35,726)</u>	<u>(37,193)</u>
Net current assets (liabilities)		<u>(25,880)</u>	<u>(22,174)</u>
Total assets less current liabilities		<u>259,431</u>	<u>9,206</u>
Creditors: amounts falling due after more than one year		<u>(256,194)</u>	<u>(6,834)</u>
Total net assets (liabilities)		<u><u>3,237</u></u>	<u><u>2,372</u></u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		3,137	2,272
Shareholders' funds		<u><u>3,237</u></u>	<u><u>2,372</u></u>

- For the year ending 31 July 2015 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 directors acknowledge their 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 Board on 30 April 2016

And signed on their behalf by:

Mr S Hessaraki, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2015

1 Accounting Policies

Basis of measurement and preparation of accounts

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

Turnover policy

Turnover represents the total value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

Other accounting policies**Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Stock

Stock is valued at the lower of cost and net realisable value.

Related party transactions

The company has an ongoing interest in D & L UK, a Proprietorship firm in which the director is a proprietor. The company paid Management charges of £1,200 (2014: £1,440) to the said proprietorship. The balance payable to the said proprietorship as at the year end was Nil. All the transactions are at arm's length.

2 Intangible fixed assets

	£
Cost	
At 1 August 2014	31,380
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2015	<u>31,380</u>
Amortisation	
At 1 August 2014	-
Charge for the year	-
On disposals	-
At 31 July 2015	<u>-</u>
Net book values	
At 31 July 2015	<u>31,380</u>
At 31 July 2014	<u>31,380</u>

3 Tangible fixed assets

	£
Cost	
At 1 August 2014	-
Additions	253,931
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2015	<u>253,931</u>
Depreciation	
At 1 August 2014	-
Charge for the year	-
On disposals	-
At 31 July 2015	<u>-</u>
Net book values	
At 31 July 2015	<u>253,931</u>
At 31 July 2014	<u>-</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	2015	2014
	£	£
100 Ordinary shares of £1 each	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.