

Registered Number 07313323

D & L UK EPSOM LIMITED

Abbreviated Accounts

31 July 2016

Abbreviated Balance Sheet as at 31 July 2016

	Notes	2016 £	2015 £
Fixed assets			
Intangible assets	2	28,242	29,811
Tangible assets	3	259,840	260,620
		<u>288,082</u>	<u>290,431</u>
Current assets			
Stocks		4,000	5,800
Debtors		835	3,875
Cash at bank and in hand		3,000	2,571
		<u>7,835</u>	<u>12,246</u>
Creditors: amounts falling due within one year		(100,233)	(108,993)
Net current assets (liabilities)		<u>(92,398)</u>	<u>(96,747)</u>
Total assets less current liabilities		<u>195,684</u>	<u>193,684</u>
Creditors: amounts falling due after more than one year		(182,375)	(191,585)
Total net assets (liabilities)		<u>13,309</u>	<u>2,099</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		13,209	1,999
Shareholders' funds		<u>13,309</u>	<u>2,099</u>

- For the year ending 31 July 2016 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 29 November 2016

And signed on their behalf by:

Mr S Hessaraki, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2016

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 January 2015).

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.

Tangible assets depreciation policy

Fixtures, fittings and equipment - 15% on reducing balance

Other accounting policies**Stock**

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

Leasing

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

2 Intangible fixed assets

	£
Cost	
At 1 August 2015	31,380
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2016	<u>31,380</u>
Amortisation	
At 1 August 2015	1,569
Charge for the year	1,569
On disposals	-
At 31 July 2016	<u>3,138</u>
Net book values	
At 31 July 2016	<u><u>28,242</u></u>
At 31 July 2015	<u><u>29,811</u></u>

Goodwill

Acquired goodwill is written off in equal annual installments over its estimated useful economic life of 20 years.

3 Tangible fixed assets

	£
Cost	
At 1 August 2015	261,812
Additions	263
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2016	<u>262,075</u>
Depreciation	
At 1 August 2015	1,192
Charge for the year	1,043
On disposals	-
At 31 July 2016	<u>2,235</u>
Net book values	
At 31 July 2016	<u>259,840</u>
At 31 July 2015	<u>260,620</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	2016	2015
	£	£
100 Ordinary shares of £1 each	100	100

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