

Registered Number 07444962

K G DYER & SONS LTD

Abbreviated Accounts

31 March 2013

Abbreviated Balance Sheet as at 31 March 2013

	Notes	2013	2012
		£	£
Fixed assets			
Tangible assets	2	27,029	7,880
		<u>27,029</u>	<u>7,880</u>
Current assets			
Stocks		7,832	6,527
Debtors		5,142	29,239
Cash at bank and in hand		108,619	92,685
		<u>121,593</u>	<u>128,451</u>
Creditors: amounts falling due within one year		<u>(95,107)</u>	<u>(87,964)</u>
Net current assets (liabilities)		<u>26,486</u>	<u>40,487</u>
Total assets less current liabilities		<u>53,515</u>	<u>48,367</u>
Creditors: amounts falling due after more than one year		<u>(30,000)</u>	<u>(30,000)</u>
Provisions for liabilities		<u>(5,406)</u>	<u>(1,576)</u>
Total net assets (liabilities)		<u>18,109</u>	<u>16,791</u>
Capital and reserves			
Called up share capital	3	330	330
Profit and loss account		17,779	16,461
Shareholders' funds		<u>18,109</u>	<u>16,791</u>

- For the year ending 31 March 2013 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 23 December 2013

And signed on their behalf by:

Mr K G Dyer, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2013**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been 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 invoice value, excluding value added tax, of sales made during the year.

Tangible assets depreciation policy

Plant & Machinery - 15% Reducing Balance

Motor Vehicles - 25% Reducing Balance

Other accounting policies

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

2 Tangible fixed assets

	£
Cost	
At 1 April 2012	9,800
Additions	26,145
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2013	<u>35,945</u>
Depreciation	
At 1 April 2012	1,920
Charge for the year	6,996
On disposals	-
At 31 March 2013	<u>8,916</u>
Net book values	
At 31 March 2013	<u><u>27,029</u></u>

At 31 March 2012

7,880

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2013</i>	<i>2012</i>
	<i>£</i>	<i>£</i>
330 Ordinary shares of £1 each	330	330

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