Registered Number 07999291

D&A MOTORS (HEREFORD) LIMITED

Abbreviated Accounts

31 May 2013

D&A MOTORS (HEREFORD) LIMITED **Registered Number 07999291**

Abbreviated Balance Sheet as at 31 May 2013

	Notes	*2013*
		£
Fixed assets		
Intangible assets	2	27,000
Tangible assets	3	27,403
		54,403
Current assets		
Stocks		40,566
Debtors		21,316
Cash at bank and in hand		14,953
		76,835
Creditors: amounts falling due within one year		(130,580)
Net current assets (liabilities)		(53,745)
Total assets less current liabilities		658
Total net assets (liabilities)		658
Capital and reserves		
Called up share capital		2
Profit and loss account		656
Shareholders' funds		658

- For the year ending 31 May 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 29 December 2013

And signed on their behalf by:
D Chant, Director
Miss A Andrews, Director

Notes to the Abbreviated Accounts for the period ended 31 May 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

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Tangible assets depreciation policy

All fixed assets are initially recorded at cost.
Depreciation
Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:
Plant & Machinery - 10% straight line basis
Motor Vehicles - 25% straight line basis
Equipment - 10% straight line basis

Intangible assets amortisation policy

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:
Goodwill - 10% straight line basis

Valuation information and policy

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2 Intangible fixed assets

	£
Cost	
Additions	30,000
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2013	30,000
Amortisation	
Charge for the year	3,000
On disposals	-
At 31 May 2013	3,000
Net book values	
At 31 May 2013	27,000

3 **Tangible fixed assets**

	£
Cost	
Additions	29,006
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2013	29,006
Depreciation	
Charge for the year	1,603
On disposals	-
At 31 May 2013	1,603
Net book values	
At 31 May 2013	27,403

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.