

Registered Number 07999291

D&A MOTORS (HEREFORD) LIMITED

Abbreviated Accounts

31 May 2014

Abbreviated Balance Sheet as at 31 May 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Intangible assets	2	21,000	27,000
Tangible assets	3	26,314	27,403
		<u>47,314</u>	<u>54,403</u>
Current assets			
Stocks		27,436	40,566
Debtors		21,359	21,316
Cash at bank and in hand		33,725	14,953
		<u>82,520</u>	<u>76,835</u>
Creditors: amounts falling due within one year		<u>(129,602)</u>	<u>(130,580)</u>
Net current assets (liabilities)		<u>(47,082)</u>	<u>(53,745)</u>
Total assets less current liabilities		<u>232</u>	<u>658</u>
Total net assets (liabilities)		<u>232</u>	<u>658</u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		230	656
Shareholders' funds		<u>232</u>	<u>658</u>

- For the year ending 31 May 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 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 12 February 2015

And signed on their behalf by:

Miss A Andrews, Director

D Chant, Director

Notes to the Abbreviated Accounts for the period ended 31 May 2014**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 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 - Amortised over 5 years

Other accounting policies

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	
At 1 June 2013	30,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2014	<u>30,000</u>
Amortisation	
At 1 June 2013	3,000
Charge for the year	6,000
On disposals	<u>-</u>

At 31 May 2014	<u>9,000</u>
Net book values	
At 31 May 2014	<u>21,000</u>
At 31 May 2013	<u>27,000</u>

3 Tangible fixed assets

	£
Cost	
At 1 June 2013	29,006
Additions	597
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2014	<u>29,603</u>
Depreciation	
At 1 June 2013	1,603
Charge for the year	1,686
On disposals	-
At 31 May 2014	<u>3,289</u>
Net book values	
At 31 May 2014	<u>26,314</u>
At 31 May 2013	<u>27,403</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	£	£
2 Ordinary shares of £1 each	2	2

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