

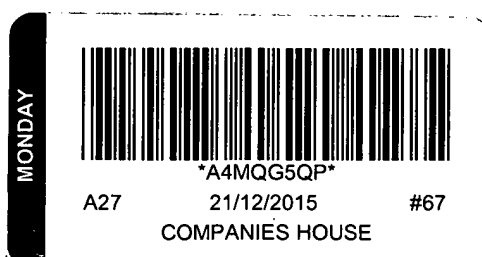


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**KNIPE WHITING HEATH & ASSOCIATES LIMITED**  
Chartered Certified Accountants and Registered Auditors

**D&A MOTORS (HEREFORD) LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MAY 2015**

**COMPANY REGISTRATION NUMBER 07999291**



# **D&A MOTORS (HEREFORD) LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2015**

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# D&A MOTORS (HEREFORD) LIMITED

## ABBREVIATED BALANCE SHEET

31 MAY 2015

	Note	2015 £	2014 £
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		15,000	21,000
Tangible assets		25,848	26,314
		<u>40,848</u>	<u>47,314</u>
<b>CURRENT ASSETS</b>			
Stocks		24,270	27,436
Debtors		22,324	21,359
Cash at bank and in hand		25,470	33,725
		<u>72,064</u>	<u>82,520</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>112,930</u>	<u>129,602</u>
<b>NET CURRENT LIABILITIES</b>		<u>(40,866)</u>	<u>(47,082)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(18)</u>	<u>232</u>
<b>CAPITAL AND RESERVES</b>			
Called up equity share capital	<b>3</b>	2	2
Profit and loss account		(20)	230
<b>(DEFICIT)/SHAREHOLDERS' FUNDS</b>		<u>(18)</u>	<u>232</u>

For the year ended 31 May 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

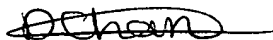
These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 2 December 2015, and are signed on their behalf by:

Miss A Andrews

D Chant

Company Registration Number: 07999291

  
A Andrews

The notes on pages 2 to 3 form part of these abbreviated accounts.

# **D&A MOTORS (HEREFORD) LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2015**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **Turnover**

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

#### **Amortisation**

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

#### **Fixed assets**

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

#### **Stocks**

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

### **2. FIXED ASSETS**

	<b>Intangible Assets £</b>	<b>Tangible Assets £</b>	<b>Total £</b>
<b>COST</b>			
At 1 June 2014	30,000	29,603	59,603
Additions	—	1,525	1,525
<b>At 31 May 2015</b>	<b>30,000</b>	<b>31,128</b>	<b>61,128</b>
<b>DEPRECIATION</b>			
At 1 June 2014	9,000	3,289	12,289
Charge for year	6,000	1,991	7,991
<b>At 31 May 2015</b>	<b>15,000</b>	<b>5,280</b>	<b>20,280</b>
<b>NET BOOK VALUE</b>			
<b>At 31 May 2015</b>	<b>15,000</b>	<b>25,848</b>	<b>40,848</b>
At 31 May 2014	21,000	26,314	47,314

# **D&A MOTORS (HEREFORD) LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2015**

### **3. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	<b>2015</b>		<b>2014</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>