

Registration number: 08241376

**AMENDED**

## C Devlin Audio Ltd

Unaudited Abbreviated Accounts  
for the Year Ended 30 September 2016

Moffatt & Co  
Chartered Accountants  
Progress House  
396 Wilmslow Road  
Withington  
Manchester  
M20 3BN

TUESDAY



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12/09/2017  
COMPANIES HOUSE

**C Devlin Audio Ltd**  
**(Registration number: 08241376)**  
**Abbreviated Balance Sheet at 30 September 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets		3,523	1,734
<b>Current assets</b>			
Debtors		745	2,210
Cash at bank and in hand		22,568	24,544
		23,313	26,754
Creditors: Amounts falling due within one year		(24,189)	(26,646)
Net current (liabilities)/assets		(876)	108
Total assets less current liabilities		2,647	1,842
Provisions for liabilities		(705)	(347)
Net assets		1,942	1,495
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		1,941	1,494
Shareholders' funds		1,942	1,495


For the year ending 30 September 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 director acknowledges his 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 director on 22 June 2017

  
.....  
Mr Christopher James Devlin  
Director

## **C Devlin Audio Ltd**

### **Notes to the Abbreviated Accounts for the Year Ended 30 September 2016**

#### **1 Accounting policies**

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

##### **Turnover**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	25% straight line basis

##### **Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

#### **2 Fixed assets**

	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 October 2015	4,272	4,272
Additions	2,964	2,964
At 30 September 2016	7,236	7,236
<b>Depreciation</b>		
At 1 October 2015	2,538	2,538
Charge for the year	1,175	1,175
At 30 September 2016	3,713	3,713
<b>Net book value</b>		
At 30 September 2016	3,523	3,523
At 30 September 2015	1,734	1,734

**C Devlin Audio Ltd**

**Notes to the Abbreviated Accounts for the Year Ended 30 September 2016**

*..... continued*

**3 Share capital**

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

	2016		2015	
	No.	£	No.	£
Ordinary share of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

**New shares allotted**

During the year - having an aggregate nominal value of £nil were allotted for an aggregate consideration of £nil.