Registered Number 08424313

D A STUART (WHITBY) LTD

Abbreviated Accounts

31 December 2013

D A STUART (WHITBY) LTD **Registered Number 08424313**

Abbreviated Balance Sheet as at 31 December 2013

	Notes	*2013*
		£
Fixed assets		
Intangible assets	2	63,000
Tangible assets	3	3,612
		66,612
Current assets		
Debtors		702
		702
Creditors: amounts falling due within one year		(66,364)
Net current assets (liabilities)		(65,662)
Total assets less current liabilities		950
Provisions for liabilities		(43)
Total net assets (liabilities)		907
Capital and reserves		
Called up share capital	4	100
Profit and loss account		807
Shareholders' funds		907

- For the year ending 31 December 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 17 September 2014

And signed on their behalf by:
David Andrew Stuart, Director

Notes to the Abbreviated Accounts for the period ended 31 December 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 period and derives from the provision of goods falling within the company's ordinary activities.

Tangible assets depreciation policy
Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 15% reducing balance

Intangible assets amortisation policy
Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years

Other accounting policies
Deferred Taxation
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.
Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2 Intangible fixed assets

	£
Cost	
Additions	70,000
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2013	70,000
Amortisation	
Charge for the year	7,000
On disposals	-
At 31 December 2013	7,000

Net book values

At 31 December 2013	63,000

3 **Tangible fixed assets**

	£
Cost	
Additions	4,249
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2013	4,249
Depreciation	
Charge for the year	637
On disposals	-
At 31 December 2013	637
Net book values	
At 31 December 2013	3,612

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2013
	£
100 Ordinary shares of £1 each	100

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