

Registration number: 08809667

PD Corporate Limited

Unaudited Abbreviated Accounts

for the Period from 11 December 2013 to 31 December 2014

Westdale Associates Limited
t/as AIMS Accountants for Business
44 Dale Lee
Captain Lees Road
Westhoughton
Bolton
BL5 3YE

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PD Corporate Limited
Contents

Accountants' Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 to 4

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of
the Unaudited Statutory Accounts of
PD Corporate Limited
for the Period Ended 31 December 2014**


In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of PD Corporate Limited for the period ended 31 December 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of PD Corporate Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of PD Corporate Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than PD Corporate Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that PD Corporate Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of PD Corporate Limited. You consider that PD Corporate Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of PD Corporate Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.


G J Lawson BA(Hons) ACMA
Westdale Associates Limited
t/as AIMS Accountants for Business
44 Dale Lee
Captain Lees Road
Westhoughton
Bolton
BL5 3YE

Date: 10/4/15

PD Corporate Limited
(Registration number: 08809667)
Abbreviated Balance Sheet at 31 December 2014

	Note	31 December 2014 £
Fixed assets		
Intangible fixed assets		12,708
Tangible fixed assets		569
		<u>13,277</u>
Current assets		
Debtors		10,165
Cash at bank and in hand		17,351
		<u>27,516</u>
Creditors: Amounts falling due within one year		<u>(30,172)</u>
Net current liabilities		<u>(2,656)</u>
Net assets		<u>10,621</u>
Capital and reserves		
Called up share capital	3	50
Profit and loss account		10,571
Shareholders' funds		<u>10,621</u>

For the year ending 31 December 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 10/4/15 and signed on its behalf by:



ER Potter
Director

PD Corporate Limited

Notes to the Abbreviated Accounts for the Period from 11 December 2013 to 31 December 2014

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 April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

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

Asset class	Amortisation method and rate
Goodwill	20% straight line

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:

Asset class	Depreciation method and rate
Office equipment	33% reducing balance

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

PD Corporate Limited

Notes to the Abbreviated Accounts for the Period from 11 December 2013 to 31 December 2014

..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
Additions	15,885	850	16,735
At 31 December 2014	<u>15,885</u>	<u>850</u>	<u>16,735</u>
Depreciation			
Charge for the period	3,177	281	3,458
At 31 December 2014	<u>3,177</u>	<u>281</u>	<u>3,458</u>
Net book value			
At 31 December 2014	<u><u>12,708</u></u>	<u><u>569</u></u>	<u><u>13,277</u></u>

3 Share capital

Allotted, called up and fully paid shares

	31 December 2014	
	No.	£
Ordinary of £1 each	<u>50</u>	<u>50</u>