

Abbreviated Accounts

for the Period

20th December 2013 to 31st December 2014

for

D & H General Trading Ltd

Contents of the Abbreviated Accounts
for the Period 20th December 2013 to 31st December 2014

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Chartered Certified Accountants' Report	4

DIRECTOR: H Zhou

REGISTERED OFFICE: 2 Dornie Place
Dundee
DD2 4UD

REGISTERED NUMBER: SC466221 (Scotland)

ACCOUNTANTS: AWH
Chartered Certified Accountants
Fort Street House
63 Fort Street
Broughty Ferry
Dundee
Angus
DD5 2AB

Abbreviated Balance Sheet
31st December 2014

	Notes	£
CURRENT ASSETS		
Stocks		5,000
Cash at bank		7,631
		12,631
CREDITORS		
Amounts falling due within one year		10,360
NET CURRENT ASSETS		2,271
TOTAL ASSETS LESS CURRENT LIABILITIES		2,271
CAPITAL AND RESERVES		
Called up share capital	2	1
Profit and loss account		2,270
SHAREHOLDERS' FUNDS		2,271

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st December 2014.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st December 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 18th September 2015 and were signed by:

H Zhou - Director

Notes to the Abbreviated Accounts
for the Period 20th December 2013 to 31st December 2014

1. **ACCOUNTING POLICIES**

Accounting convention

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

Turnover represents net invoiced sales of goods, excluding value added tax.

Stocks

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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
1	Ordinary	£1	<u>1</u>

Chartered Certified Accountants' Report to the Director
on the Unaudited Financial Statements of
D & H General Trading Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of D & H General Trading Ltd for the period ended 31st December 2014 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the director of D & H General Trading Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of D & H General Trading Ltd and state those matters that we have agreed to state to the director of D & H General Trading Ltd in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that D & H General Trading Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of D & H General Trading Ltd. You consider that D & H General Trading Ltd 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 financial statements of D & H General Trading Ltd. 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 financial statements.

AWH
Chartered Certified Accountants
Fort Street House
63 Fort Street
Broughty Ferry
Dundee
Angus
DD5 2AB

Date:

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.