

REGISTERED NUMBER: 05209766 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2017

FOR

DT & A SERVICES LIMITED

Wallwork Nelson & Johnson
Chandler House
7 Ferry Road Office Park
Riversway
Preston
Lancashire
PR2 2YH

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FOR THE YEAR ENDED 31 AUGUST 2017**

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DT & A SERVICES LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2017**

DIRECTOR: D Leach

SECRETARY: Mrs A Leach

REGISTERED OFFICE: Chandler House
7 Ferry Road Office Park
Riversway
Preston
Lancashire
PR2 2YH

REGISTERED NUMBER: 05209766 (England and Wales)

ACCOUNTANTS: Wallwork Nelson & Johnson
Chandler House
7 Ferry Road Office Park
Riversway
Preston
Lancashire
PR2 2YH

BALANCE SHEET
31 AUGUST 2017

| | Notes | 31/8/17 £ | £ | 31/8/16 £ | £ |
|--|-------|---------------|-----------------|---------------|-----------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 4 | | 16,339 | | 3,679 |
| CURRENT ASSETS | | | | | |
| Debtors | 5 | 29,994 | | 11,068 | |
| Cash at bank | | <u>5,546</u> | | <u>-</u> | |
| | | 35,540 | | 11,068 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | <u>65,004</u> | | <u>66,508</u> | |
| NET CURRENT LIABILITIES | | | <u>(29,464)</u> | | <u>(55,440)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | (13,125) | | (51,761) |
| CREDITORS | | | | | |
| Amounts falling due after more than one year | 7 | | 8,500 | | - |
| NET LIABILITIES | | | <u>(21,625)</u> | | <u>(51,761)</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | | | 100 | | 100 |
| Retained earnings | | | <u>(21,725)</u> | | <u>(51,861)</u> |
| SHAREHOLDERS' FUNDS | | | <u>(21,625)</u> | | <u>(51,761)</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (a) 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.

The notes form part of these financial statements

BALANCE SHEET - continued
31 AUGUST 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 2 January 2018 and were signed by:

D Leach - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2017**

1. STATUTORY INFORMATION

Dt & A Services Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

| | |
|-----------------------|---------------------------|
| Plant and machinery | - 25% on reducing balance |
| Fixtures and fittings | - 25% on reducing balance |
| Motor vehicles | - 25% on reducing balance |
| Computer equipment | - 25% on cost |

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period.

The capital element of the future payments created as a liability.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2017

2. ACCOUNTING POLICIES - continued

Going concern

The director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the company continues to adopt the going concern basis of accounting in preparing the annual financial statements.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 .

4. TANGIBLE FIXED ASSETS

| | Plant and machinery £ | Fixtures and fittings £ | Motor vehicles £ | Computer equipment £ | Totals £ |
|-----------------------|-----------------------------|----------------------------------|------------------------|----------------------------|---------------|
| COST | | | | | |
| At 1 September 2016 | 4,450 | 3,192 | 15,823 | 6,617 | 30,082 |
| Additions | - | - | 13,350 | 966 | 14,316 |
| At 31 August 2017 | <u>4,450</u> | <u>3,192</u> | <u>29,173</u> | <u>7,583</u> | <u>44,398</u> |
| DEPRECIATION | | | | | |
| At 1 September 2016 | 4,266 | 3,003 | 12,517 | 6,617 | 26,403 |
| Charge for year | 46 | 47 | 1,382 | 181 | 1,656 |
| At 31 August 2017 | <u>4,312</u> | <u>3,050</u> | <u>13,899</u> | <u>6,798</u> | <u>28,059</u> |
| NET BOOK VALUE | | | | | |
| At 31 August 2017 | <u>138</u> | <u>142</u> | <u>15,274</u> | <u>785</u> | <u>16,339</u> |
| At 31 August 2016 | <u>184</u> | <u>189</u> | <u>3,306</u> | <u>-</u> | <u>3,679</u> |

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

| | Motor vehicles £ |
|-----------------------|------------------------|
| COST | |
| Additions | <u>13,350</u> |
| At 31 August 2017 | <u>13,350</u> |
| DEPRECIATION | |
| Charge for year | <u>556</u> |
| At 31 August 2017 | <u>556</u> |
| NET BOOK VALUE | |
| At 31 August 2017 | <u>12,794</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2017

| | | |
|--|---------------|---------------|
| 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| | 31/8/17 | 31/8/16 |
| | £ | £ |
| Trade debtors | 29,941 | 11,015 |
| Tax | 53 | 53 |
| | <u>29,994</u> | <u>11,068</u> |
| 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| | 31/8/17 | 31/8/16 |
| | £ | £ |
| Bank loans and overdrafts | 1 | 1,373 |
| Hire purchase contracts | 3,000 | - |
| Trade creditors | 4,775 | 735 |
| VAT | 7,151 | 6,631 |
| Other creditors | 1,500 | 1,500 |
| Directors' loan accounts | 48,577 | 56,269 |
| | <u>65,004</u> | <u>66,508</u> |
| 7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR | | |
| | 31/8/17 | 31/8/16 |
| | £ | £ |
| Hire purchase contracts | 8,500 | - |
| 8. ULTIMATE CONTROLLING PARTY | | |
| There was no ultimate controlling party. | | |
| 9. TRANSITION TO FRS 102 | | |
| There were no adjustments required for the transition from UK GAAP to FRS 102. | | |