Registration number: 02460903

Dyne Carpet Tile Company Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2015

Beever and Struthers
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Dyne Carpet Tile Company Limited
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Dyne Carpet Tile Company Limited
(Registration number: 02460903)
Abbreviated Balance Sheet at 30 June 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		17,358	1
Current assets			
Debtors		25,095	33,897
Cash at bank and in hand		102,583	93,330
		127,678	127,227
Creditors: Amounts falling due within one year		(42,005)	(30,112)
Net current assets		85,673	97,115
Total assets less current liabilities		103,031	97,116
Provisions for liabilities		(2,514)	(58)
Net assets		100,517	97,058
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		100,417	96,958
Shareholders' funds		100,517	97,058

For the year ending 30 June 2015 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 24 September 2015 and signed on its behalf by:

.....	.....
Mr D Scowcroft	Mrs S N Scowcroft
Director	Director

The notes on pages 2 to 3 form an integral part of these financial statements.

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.

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
Motor vehicles	20% Straight line

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.

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.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 July 2014	21,840	21,840
Additions	20,458	20,458
Disposals	(17,480)	(17,480)
At 30 June 2015	24,818	24,818
Depreciation		
At 1 July 2014	21,839	21,839
Charge for the year	3,101	3,101
Eliminated on disposals	(17,480)	(17,480)
At 30 June 2015	7,460	7,460
Net book value		
At 30 June 2015	17,358	17,358
At 30 June 2014	1	1

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

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