Registration number: 04884321

# Dalton's Game Consultancy Limited

Unaudited Abbreviated Accounts

for the Year Ended 28 February 2014

# Dalton's Game Consultancy Limited
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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 Certified Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Dalton's Game Consultancy Limited for the Year Ended 28 February 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Dalton's Game Consultancy Limited for the year ended 28 February 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 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 Board of Directors of Dalton's Game Consultancy Limited, as a body, in accordance with the terms of our engagement letterdated 22 March 2010. Our work has been undertaken solely to prepare for your approval the accounts of Dalton's Game Consultancy Limited and state those matters that we have agreed to state to them, as a body, 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 Dalton's Game Consultancy Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Dalton's Game Consultancy 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 Dalton's Game Consultancy Limited. You consider that Dalton's Game Consultancy Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Dalton's Game Consultancy 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.

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HowdenWhite LLP
Chartered certified accountants
Units 16-18
The Boscombe Centre
Amesbury
Wiltshire
SP4 7SD
27 August 2014

# Dalton's Game Consultancy Limited
# (Registration number: 04884321)
# Abbreviated Balance Sheet at 28 February 2014

| | Note | 2014<br>£ | 2013<br>£ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible fixed assets | | 2,001 | 1,679 |
| **Current assets** | | | |
| Stocks | | 4,534 | 4,513 |
| Debtors | 3 | 16,712 | 16,842 |
| Cash at bank and in hand | | 52,473 | 42,946 |
| | | 73,719 | 64,301 |
| Creditors: Amounts falling due within one year | | (59,999) | (45,868) |
| Net current assets | | 13,720 | 18,433 |
| Net assets | | 15,721 | 20,112 |
| **Capital and reserves** | | | |
| Called up share capital | 4 | 100 | 100 |
| Profit and loss account | | 15,621 | 20,012 |
| Shareholders' funds | | 15,721 | 20,112 |

For the year ending 28 February 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 director on 26 August 2014

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Ms Rita Alves
Director

The notes on pages 3 to 4 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. Revenue is recognised when the service is performed.

**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% Straight line basis |
| Fixtures and Fittings | 25% Reducing balance basis |
| Plant and machinery | 25% Reducing balance basis |

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.

**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.

## 2 Fixed assets

| | Tangible assets £ | Total £ |
|---|---|---|
| **Cost** | | |
| At 1 March 2013 | 30,254 | 30,254 |
| Additions | 913 | 913 |
| At 28 February 2014 | 31,167 | 31,167 |
| **Depreciation** | | |
| At 1 March 2013 | 28,575 | 28,575 |
| Charge for the year | 591 | 591 |
| At 28 February 2014 | 29,166 | 29,166 |
| **Net book value** | | |
| At 28 February 2014 | 2,001 | 2,001 |
| At 28 February 2013 | 1,679 | 1,679 |

## 3 Debtors

Debtors includes £nil (2013 - £nil) receivable after more than one year.

## 4 Share capital

**Allotted, called up and fully paid shares**

| | 2014 | | 2013 | |
|---|---|---|---|---|
| | No. | £ | No. | £ |
| Ordinary of £1 each | 100 | 100 | 100 | 100 |



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