

**Registered Number 07638310**

**DK MERCHANT LTD**

**Abbreviated Accounts**

**31 May 2014**

## Abbreviated Balance Sheet as at 31 May 2014

|                                                                | Notes | 2014           | 2013         |
|----------------------------------------------------------------|-------|----------------|--------------|
|                                                                |       | £              | £            |
| <b>Fixed assets</b>                                            |       |                |              |
| Tangible assets                                                | 2     | 2,263          | 3,017        |
|                                                                |       | <u>2,263</u>   | <u>3,017</u> |
| <b>Current assets</b>                                          |       |                |              |
| Debtors                                                        |       | 2,000          | 2,000        |
| Cash at bank and in hand                                       |       | 27             | 927          |
|                                                                |       | <u>2,027</u>   | <u>2,927</u> |
| <b>Net current assets (liabilities)</b>                        |       | <u>2,027</u>   | <u>2,927</u> |
| <b>Total assets less current liabilities</b>                   |       | <u>4,290</u>   | <u>5,944</u> |
| <b>Creditors: amounts falling due after more than one year</b> |       | (6,181)        | (6,321)      |
| <b>Total net assets (liabilities)</b>                          |       | <u>(1,891)</u> | <u>(377)</u> |
| <b>Capital and reserves</b>                                    |       |                |              |
| Called up share capital                                        | 3     | 100            | 100          |
| Profit and loss account                                        |       | (1,991)        | (477)        |
| <b>Shareholders' funds</b>                                     |       | <u>(1,891)</u> | <u>(377)</u> |

- For the year ending 31 May 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 27 February 2015

And signed on their behalf by:

**MUHIT DATTA, Director**

**Notes to the Abbreviated Accounts for the period ended 31 May 2014****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

Turnover represents gross sales of services.

**Tangible assets depreciation policy**

Depreciation is provided on all tangible fixed assets at rates calculated write off the full cost or valuation less estimated residual value assets over its estimated useful life.

Equipment & Fixture 25 % RBM

P&M 25% on RBM

**2 Tangible fixed assets**

|                        | £            |
|------------------------|--------------|
| <b>Cost</b>            |              |
| At 1 June 2013         | 4,390        |
| Additions              | -            |
| Disposals              | -            |
| Revaluations           | -            |
| Transfers              | -            |
| At 31 May 2014         | <u>4,390</u> |
| <b>Depreciation</b>    |              |
| At 1 June 2013         | 1,373        |
| Charge for the year    | 754          |
| On disposals           | -            |
| At 31 May 2014         | <u>2,127</u> |
| <b>Net book values</b> |              |
| At 31 May 2014         | <u>2,263</u> |
| At 31 May 2013         | <u>3,017</u> |

**3 Called Up Share Capital**

Allotted, called up and fully paid:

|                                | 2014 | 2013 |
|--------------------------------|------|------|
|                                | £    | £    |
| 100 Ordinary shares of £1 each | 100  | 100  |

**4 Transactions with directors**

|                                               |                              |
|-----------------------------------------------|------------------------------|
| Name of director receiving advance or credit: | Mr. Muhit Datta              |
| Description of the transaction:               | Company owed to the director |
| Balance at 1 June 2013:                       | £ 6,321                      |
| Advances or credits made:                     | -                            |
| Advances or credits repaid:                   | £ 243                        |
| Balance at 31 May 2014:                       | <u>£ 6,078</u>               |

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Controlling Party :

The company was controlled by Mr. Muhit Datta The director by virtue of his 100% share holding.

Related Party :

At the balance sheet date, the director Mr. Muhit Datta was owed £6078(2013:6321) by the company. This is interest free loan to the company.

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