

Registered number
08038870

"Amended Accounts"

K & D Appliance Services Ltd

Report and Accounts

30 June 2015



K & D Appliance Services Ltd

Registered number: 08038870

Directors' Report

The directors present their report and accounts for the year ended 30 June 2015.

Principal activities

The company's principal activity during the year continued to be refurbishment of Dyson Machines

Directors

The following persons served as directors during the year:

Mrs D Hazell

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 5 February 2016 and signed on its behalf.

A handwritten signature in black ink, appearing to read 'D Hazell', with a stylized flourish at the end.

Mrs D Hazell
Director

K & D Appliance Services Ltd
Accountants' Report

Accountants' report to the directors of
K & D Appliance Services Ltd

You consider that the company is exempt from an audit for the year ended 30 June 2015. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Walker & Quinn Accounting Ltd

32 Westlode Street

Spalding
Lincolnshire
PE11 2AF

3 February 2016

K & D Appliance Services Ltd
Profit and Loss Account
for the year ended 30 June 2015

	Notes	2015 £	2014 £
Turnover	2	177,785	207,633
Cost of sales		(114,270)	(128,752)
Gross profit		63,515	78,881
Distribution costs		-	-
Administrative expenses		(78,533)	(84,900)
Other operating income		-	-
Operating loss	3	(15,018)	(6,019)
Exceptional items:			
profit on the disposal of tangible fixed assets		-	-
profit on the disposal of investments		-	-
		(15,018)	(6,019)
Income from investments		-	-
Interest receivable		-	-
Interest payable	4	(13)	-
Loss on ordinary activities before taxation		(15,031)	(6,019)
Tax on loss on ordinary activities	5	-	-
Loss for the financial year		(15,031)	(6,019)

K & D Appliance Services Ltd
Balance Sheet
as at 30 June 2015

	Notes	2015 £	2014 £
Fixed assets			
Intangible assets	6	-	-
Tangible assets	7	1,222	1,833
Investments	8	-	-
		<u>1,222</u>	<u>1,833</u>
Current assets			
Stocks		30,000	30,000
Debtors	9	2,289	5,149
Investments held as current assets	10	-	-
Cash at bank and in hand		379	-
		<u>32,668</u>	<u>35,149</u>
Creditors: amounts falling due within one year	11	(39,026)	(27,087)
Net current (liabilities)/assets		<u>(6,358)</u>	<u>8,062</u>
Total assets less current liabilities		<u>(5,136)</u>	<u>9,895</u>
Creditors: amounts falling due after more than one year	12	-	-
Provisions for liabilities	14	-	-
Net (liabilities)/assets		<u>(5,136)</u>	<u>9,895</u>
Capital and reserves			
Called up share capital	15	100	100
Share premium	16	-	-
Revaluation reserve	17	-	-
Capital redemption reserve	18	-	-
Profit and loss account	19	(5,236)	9,795
Shareholders' funds		<u>(5,136)</u>	<u>9,895</u>

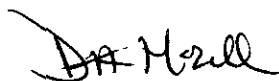
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

K & D Appliance Services Ltd
Balance Sheet
as at 30 June 2015

A handwritten signature in black ink, appearing to read 'D Hazell', with a stylized flourish at the end.

Mrs D Hazell
Director

Approved by the board on 5 February 2016

K & D Appliance Services Ltd
Notes to the Accounts
for the year ended 30 June 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% straight line
Motor vehicles	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

2 Turnover	2015	2014
Turnover attributable to geographical markets outside the UK	0.0%	0.0%
3 Operating profit	2015	2014
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	611	612
Depreciation of assets held under finance leases and hire purchase contracts	-	-
Amortisation of goodwill	-	-
Directors' remuneration	-	-
Compensation to past directors for loss of office	-	-
Pension costs	-	-
Auditors' remuneration	-	-
Exceptional costs associated with introducing the Euro	-	-
Number of directors to whom benefits accrued under money purchase pension schemes	-	-
4 Interest payable	2015	2014
	£	£
Interest payable	13	-
Non-equity dividends	-	-
	13	-

K & D Appliance Services Ltd
Notes to the Accounts
for the year ended 30 June 2015

7 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 1 July 2014	-	862	1,583	2,445
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 30 June 2015	-	862	1,583	2,445
Depreciation				
At 1 July 2014	-	216	396	612
Charge for the year	-	215	396	611
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 30 June 2015	-	431	792	1,223
Net book value				
At 30 June 2015	-	431	791	1,222
At 30 June 2014	-	646	1,187	1,833

Freehold land and buildings:

	2015 £	2014 £
Historical cost	-	-
Cumulative depreciation based on historical cost	-	-

	2015 £	2014 £
Net book value of plant, machinery and vehicles included above held under finance leases and hire purchase contracts	-	-

9 Debtors

	2015 £	2014 £
Trade debtors	2,289	5,149
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Deferred tax asset (see note 14)	-	-
Other debtors	-	-
	<u>2,289</u>	<u>5,149</u>
Amounts due after more than one year included above	-	-

K & D Appliance Services Ltd
Notes to the Accounts
for the year ended 30 June 2015

11 Creditors: amounts falling due within one year	2015 £	2014 £
Non-equity preference shares	-	-
Bank loans and overdrafts	2,819	2,563
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	12,351	3,273
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Corporation tax	-	-
Other taxes and social security costs	6,389	8,817
Other creditors	17,467	12,434
	<u>39,026</u>	<u>27,087</u>

15 Share capital	Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	-	100	100
B Ordinary shares	£1 each	-	-	-
			<u>100</u>	<u>100</u>
? Preference shares	£1 each	-	-	-
			<u>100</u>	<u>100</u>
	Nominal value	Number	Amount £	
Shares issued during the period:				
Ordinary shares	£1 each	-	-	
B Ordinary shares	£1 each	-	-	
			-	
? Preference shares	£1 each	-	-	
			<u>-</u>	

19 Profit and loss account	2015 £
At 1 July 2014	9,795
Prior year adjustments	-
At 1 July 2014	<u>9,795</u>
Loss for the year	(15,031)
Dividends	-
Transfer to capital redemption reserve	-
	<u>-</u>
At 30 June 2015	<u>(5,236)</u>

K & D Appliance Services Ltd
Detailed profit and loss account
for the year ended 30 June 2015

	2015 £	2014 £
Sales	177,785	207,633
Cost of sales	(114,270)	(128,752)
Gross profit	<u>63,515</u>	<u>78,881</u>
Distribution costs	-	-
Administrative expenses	(78,533)	(84,900)
Other operating income	-	-
Operating loss	<u>(15,018)</u>	<u>(6,019)</u>
Exceptional items	-	-
Income from investments	-	-
Interest receivable	-	-
Interest payable	(13)	-
Loss before tax	<u>(15,031)</u>	<u>(6,019)</u>

K & D Appliance Services Ltd
Detailed profit and loss account
for the year ended 30 June 2015

	2015 £	2014 £
Sales		
Sales	177,785	207,633
	<u>177,785</u>	<u>207,633</u>
Cost of sales		
Purchases	76,563	83,870
Decrease in stocks	-	-
Subcontractor costs	-	-
Direct labour	-	-
Carriage	13,262	16,449
Discounts allowed	-	-
Commissions payable	-	-
Other direct costs	24,445	28,433
	<u>114,270</u>	<u>128,752</u>
Distribution costs		
Distribution costs	-	-
	<u>-</u>	<u>-</u>
Administrative expenses		
Employee costs:		
Wages and salaries	54,144	65,307
Directors' salaries	-	-
Pensions	-	-
Bonuses	-	-
Employer's NI	-	2,732
Temporary staff and recruitment	-	-
Staff training and welfare	-	-
Travel and subsistence	201	6
Motor expenses	8,475	4,690
Entertaining	-	-
	<u>62,820</u>	<u>72,735</u>
Premises costs:		
Rent	3,683	5,379
Rates	-	-
Service charges	729	441
Light and heat	2,663	921
Cleaning	-	-
Use of home	-	-
	<u>7,075</u>	<u>6,741</u>
General administrative expenses:		
Telephone and fax	1,413	767
Postage	58	168
Stationery and printing	25	18
Courier services	-	-
Information and publications	-	-
Subscriptions	-	-
Bank charges	1,039	1,017
Insurance	836	764
Equipment expensed	77	29

K & D Appliance Services Ltd
Detailed profit and loss account
for the year ended 30 June 2015

	2015	2014
	£	£
Equipment hire	-	-
Software	84	84
Repairs and maintenance	2,183	586
Depreciation	611	611
Amortisation of goodwill	-	-
Bad debts	-	-
Sundry expenses	116	20
	<u>6,442</u>	<u>4,064</u>
Legal and professional costs:		
Audit fees	-	-
Accountancy fees	1,360	1,360
Solicitors fees	-	-
Consultancy fees	-	-
Management fees	-	-
Advertising and PR	-	-
Other legal and professional	836	-
	<u>2,196</u>	<u>1,360</u>
	<u>78,533</u>	<u>84,900</u>
Other operating income		
Other operating income	-	-
	<u>-</u>	<u>-</u>