

Registered Number 08994396

W D A CONTRACTORS LTD

Abbreviated Accounts

30 April 2016

Abbreviated Balance Sheet as at 30 April 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
Fixed assets			
Intangible assets	2	4,500	6,000
		<u>4,500</u>	<u>6,000</u>
Current assets			
Stocks		2,750	2,600
Debtors		12,430	-
Cash at bank and in hand		1,373	345
		<u>16,553</u>	<u>2,945</u>
Creditors: amounts falling due within one year		<u>(24,936)</u>	<u>(14,567)</u>
Net current assets (liabilities)		<u>(8,383)</u>	<u>(11,622)</u>
Total assets less current liabilities		<u>(3,883)</u>	<u>(5,622)</u>
Total net assets (liabilities)		<u>(3,883)</u>	<u>(5,622)</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		(3,983)	(5,722)
Shareholders' funds		<u>(3,883)</u>	<u>(5,622)</u>

- For the year ending 30 April 2016 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 5 November 2016

And signed on their behalf by:

W D Allan, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2016

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 net invoiced sales of goods, excluding value added tax

Intangible assets amortisation policy

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of five years

Valuation information and policy

Work in progress is valued at the lower of cost and net realisable value

Costs includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Other accounting policies

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

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease

2 Intangible fixed assets

	£
Cost	
At 1 May 2015	7,500
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2016	<u>7,500</u>
Amortisation	
At 1 May 2015	1,500
Charge for the year	1,500
On disposals	-
At 30 April 2016	<u>3,000</u>
Net book values	
At 30 April 2016	<u>4,500</u>
At 30 April 2015	<u>6,000</u>

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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