REGISTERED NUMBER: 10282421 (England and Wales)

D & M Plumbing, Heating & Maintenance Ltd

Unaudited Financial Statements

for the Period 16 July 2016 to 31 August 2017

D & M Plumbing, Heating & Maintenance Ltd (Registered number: 10282421)

Contents of the Financial Statements for the period 16 July 2016 to 31 August 2017

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3

D & M Plumbing, Heating & Maintenance Ltd

Company Information
for the period 16 July 2016 to 31 August 2017

DIRECTOR:	D E M Andre
SECRETARY:	Mrs M L Andre
REGISTERED OFFICE:	24 Cornwall Road Dorchester Dorset DT1 1RX
REGISTERED NUMBER:	10282421 (England and Wales)
ACCOUNTANTS:	Read Woodruff Chartered Accountants 24 Cornwall Road Dorchester Dorset DT1 1RX

D & M Plumbing, Heating & Maintenance Ltd (Registered number: 10282421)

Statement of Financial Position
31 August 2017

	Notes	£	£
FIXED ASSETS			
Intangible assets	4		**11,916**
Property, plant and equipment	5		**1,487**
			13,403
CURRENT ASSETS			
Inventories		**2,292**	
Debtors	6	**6,328**	
Cash at bank		**2,970**	
		11,590	
CREDITORS			
Amounts falling due within one year	7	**24,575**	
NET CURRENT LIABILITIES			**(12,985)**
TOTAL ASSETS LESS CURRENT LIABILITIES			**418**
PROVISIONS FOR LIABILITIES			**10**
NET ASSETS			**408**
CAPITAL AND RESERVES			
Called up share capital			**2**
Retained earnings			**406**
SHAREHOLDERS' FUNDS			**408**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 3 April 2018 and were signed by:

D E M Andre - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

D & M Plumbing, Heating & Maintenance Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2016, is being amortised evenly over its estimated useful life of ten years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Office equipment	- 15% on reducing balance

Stocks
Inventories are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 2 .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
Additions	13,240
At 31 August 2017	13,240
AMORTISATION	
Charge for period	1,324
At 31 August 2017	1,324
NET BOOK VALUE	
At 31 August 2017	11,916

5. **PROPERTY, PLANT AND EQUIPMENT**

	Plant and machinery £	Office equipment £	Totals £
COST			
Additions	1,000	750	1,750
At 31 August 2017	1,000	750	1,750
DEPRECIATION			
Charge for period	150	113	263
At 31 August 2017	150	113	263
NET BOOK VALUE			
At 31 August 2017	850	637	1,487

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade debtors	6,328

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade creditors	1,220
UK corporation tax	1,402
Directors' current accounts	21,284
Accruals and deferred income	669
	24,575

8. **OTHER FINANCIAL COMMITMENTS**

The company has future operating lease commitments totalling £6,890.

9. **RELATED PARTY DISCLOSURES**

During the period, total dividends of £2,000 were paid to the director .

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.