Registered Number SC200040

D.C. Lighting Services Limited

Abbreviated Accounts

31 December 2014

D.C. Lighting Services Limited **Registered Number SC200040**

Balance Sheet as at 31 December 2014

	Notes	2014		2013	
		£	£	£	£
Fixed assets	2				
Tangible			59,918		66,017
			59,918		66,017
Current assets					
Stocks		67,310		78,888	
Debtors		80,375		80,905	
Cash at bank and in hand		30,479		630	
Total current assets		178,164		160,423	
Creditors: amounts falling due within one year		(194,954)		(219,290)	
Net current assets (liabilities)			(16,790)		(58,867)
Total assets less current liabilities			43,128		7,150
Creditors: amounts falling due after more than one year	3		(42,000)		(2,856)
Total net assets (liabilities)			1,128		4,294
Capital and reserves					

Called up share capital	4	100	100
Profit and loss account		1,028	4,194
Shareholders funds		1,128	4,294

a. For the year ending 31 December 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 30 September 2015

And signed on their behalf by:
Mr D. Cree, 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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 December 2014

1 **Accounting policies**

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

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

Fixtures & Fittings	25% Reducing Balance
Motor Vehicles	25% Reducing Balance

2 **Fixed Assets**

2 Fixed Assets

	Tangible Assets	Total
Cost or valuation	**£**	**£**
At 01 January 2014	121,562	121,562
Additions	10,400	10,400
At 31 December 2014	131,962	131,962
Depreciation		
At 01 January 2014	55,545	55,545
Charge for year	16,499	16,499
At 31 December 2014	72,044	72,044
Net Book Value		
At 31 December 2014	59,918	59,918
At 31 December 2013	66,017	66,017

3 **Creditors: amounts falling due after more than one year**

	2014	2013
	£	**£**
Secured Debts	42,000	2,856

4 **Share capital**

	2014	2013
	£	**£**
Authorised share capital:		
100 Ordinary of £1 each	100	100
Allotted, called up and fully paid:		
100 Ordinary of £1 each	100	100