

Registered number
SC405071

D&L CONTRACTS (PERTH) LTD.

Report and Accounts

31 August 2012

THURSDAY



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20/06/2013

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COMPANIES HOUSE

D&L CONTRACTS (PERTH) LTD.

Registered number: SC405071

Directors' Report

The directors present their report and accounts for the period ended 31 August 2012.

Principal activities

The company's principal activity during the year continued to be Landscape service activities

Directors

The following persons served as directors during the period:

Linda McGibbon

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 12 June 2013 and signed on its behalf.

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Linda McGibbon

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Director

D&L CONTRACTS (PERTH) LTD.
Profit and Loss Account
for the period from 9 August 2011 to 31 August 2012

	Notes	2012 £	2011 £
Turnover	2	80,776	-
Cost of sales		(63,572)	-
Gross profit		<u>17,204</u>	<u>-</u>
Distribution costs		-	-
Administrative expenses		(18,358)	-
Other operating income		-	-
Operating loss	3	<u>(1,154)</u>	<u>-</u>
Exceptional items:			
profit on the disposal of tangible fixed assets		-	-
profit on the disposal of investments		-	-
		<u>-</u>	<u>-</u>
		(1,154)	-
Income from investments		-	-
Interest receivable		-	-
Interest payable	4	(1)	-
Loss on ordinary activities before taxation		<u>(1,155)</u>	<u>-</u>
Tax on loss on ordinary activities	5	-	-
Loss for the period		<u>(1,155)</u>	<u>-</u>

D&L CONTRACTS (PERTH) LTD.**Balance Sheet****as at 31 August 2012**

	Notes	2012 £	2011 £
Fixed assets			
Intangible assets	6	-	-
Tangible assets	7	310	-
Investments	8	-	-
		<u>310</u>	<u>-</u>
Current assets			
Stocks		-	-
Debtors	9	-	-
Investments held as current assets	10	-	-
Cash at bank and in hand		64	-
		<u>64</u>	<u>-</u>
Creditors: amounts falling due within one year	11	(250)	-
Net current liabilities		<u>(186)</u>	<u>-</u>
Total assets less current liabilities		<u>124</u>	<u>-</u>
Creditors: amounts falling due after more than one year	12	(1,278)	-
Provisions for liabilities	14	-	-
Net liabilities		<u>(1,154)</u>	<u>-</u>
Capital and reserves			
Called up share capital	15	1	-
Share premium	16	-	-
Revaluation reserve	17	-	-
Capital redemption reserve	18	-	-
Profit and loss account	19	(1,155)	-
Shareholders' funds		<u>(1,154)</u>	<u>-</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.

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.

D&L CONTRACTS (PERTH) LTD.
Balance Sheet
as at 31 August 2012

P *hmcgibbon*

Linda McGibbon
Director
Approved by the board on 12 June 2013

D&L CONTRACTS (PERTH) LTD.

Notes to the Accounts

for the period from 9 August 2011 to 31 August 2012

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 April 2008).

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	20% straight line
Motor vehicles	25% straight line

Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

D&L CONTRACTS (PERTH) LTD.**Notes to the Accounts****for the period from 9 August 2011 to 31 August 2012**

2 Turnover	2012	2011
Turnover attributable to geographical markets outside the UK	0.0%	0.0%
3 Operating profit	2012	2011
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	103	-
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	2012	2011
	£	£
Interest payable	1	-
Non-equity dividends	-	-
	1	-
5 Taxation	2012	2011
	£	£
UK corporation tax	-	-
Deferred tax	-	-
	-	-
6 Intangible fixed assets		£
Goodwill:		
Cost		
At 9 August 2011		-
Additions		-
Disposals		-
At 31 August 2012		
		-
Amortisation		
At 9 August 2011		-
Provided during the period		-
On disposals		-

D&L CONTRACTS (PERTH) LTD.

Notes to the Accounts

for the period from 9 August 2011 to 31 August 2012

At 31 August 2012

-

Net book value

At 31 August 2012

-

At 8 August 2011

-

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

7 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 9 August 2011	-	-	-	-
Additions	-	413	-	413
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 August 2012	-	413	-	413
Depreciation				
At 9 August 2011	-	-	-	-
Charge for the period	-	103	-	103
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 31 August 2012	-	103	-	103
Net book value				
At 31 August 2012	-	310	-	310
At 8 August 2011	-	-	-	-

Freehold land and buildings:

2012
£

2011
£

Historical cost

-

Cumulative depreciation based on historical cost

-

2012
£

2011
£

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

-

8 Investments

Investments in
subsidiary

Other

D&L CONTRACTS (PERTH) LTD.**Notes to the Accounts****for the period from 9 August 2011 to 31 August 2012**

	undertakings	investments	Total
	£	£	£
Cost			
At 9 August 2011	-	-	-
Additions	-	-	-
Disposals	-	-	-
At 31 August 2012	-	-	-

The company holds 20% or more of the share capital of the following companies:

Company	Shares held		Capital and reserves	Profit (loss) for the year
	Class	%	£	£
[Company name 1]	Ordinary	-	-	-
[Company name 2]	Ordinary	-	-	-
[Company name 3]	Ordinary	-	-	-
[Company name 4]	Ordinary	-	-	-

Other investments

	2012	2011
	£	£
Listed investments	-	-
Unlisted investments	-	-
	-	-
Listed investments at market value	-	-

9 Debtors

	2012	2011
	£	£
Trade debtors	-	-
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Deferred tax asset (see note 14)	-	-
Other debtors	-	-
	-	-
Amounts due after more than one year included above	-	-

10 Investments held as current assets

	2012	2011
	£	£
Listed investments	-	-
Unlisted investments	-	-
	-	-
Listed investments at market value	-	-

D&L CONTRACTS (PERTH) LTD.**Notes to the Accounts****for the period from 9 August 2011 to 31 August 2012**

11 Creditors: amounts falling due within one year	2012	2011
	£	£
Non-equity preference shares	-	-
Bank loans and overdrafts	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	250	-
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Corporation tax	-	-
Other taxes and social security costs	-	-
Other creditors	-	-
	<u>250</u>	<u>-</u>
12 Creditors: amounts falling due after one year	2012	2011
	£	£
Non-equity preference shares	-	-
Bank loans	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	-	-
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Other creditors	1,278	-
	<u>1,278</u>	<u>-</u>
13 Loans	2012	2011
	£	£
Creditors include:		
Amounts falling due for payment after more than five years	<u>-</u>	<u>-</u>
Secured bank loans	<u>-</u>	<u>-</u>
14 Provisions for liabilities	2012	2011
Deferred taxation:	£	£
Accelerated capital allowances	-	-
Tax losses carried forward	-	-
	<u>-</u>	<u>-</u>
	2012	2011
	£	£
At 9 August	-	-

D&L CONTRACTS (PERTH) LTD.**Notes to the Accounts****for the period from 9 August 2011 to 31 August 2012**

Deferred tax charge in profit and loss account

- -

At 31 August

- -

15 Share capital**Nominal
value****2012
Number****2012
£****2011
£**

Allotted, called up and fully paid:

Ordinary shares

£1 each

-

1

-

B Ordinary shares

£1 each

-

-

-

? Preference shares

£1 each

-

1

-

1

-

**Nominal
value****Number****Amount
£**

Shares issued during the period:

Ordinary shares

£1 each

-

-

B Ordinary shares

£1 each

-

-

? Preference shares

£1 each

-

-

-

-

16 Share premium**2012
£**

At 9 August 2011

-

Shares issued

-

Expenses of issue

-

At 31 August 2012

-

17 Revaluation reserve**2012
£**

At 9 August 2011

-

Arising on revaluation during the period

-

At 31 August 2012

-

18 Capital redemption reserve**2012
£**

At 9 August 2011

-

Transfer from the profit and loss account

-

At 31 August 2012

-

D&L CONTRACTS (PERTH) LTD.**Notes to the Accounts****for the period from 9 August 2011 to 31 August 2012****19 Profit and loss account****2012**
£

At 9 August 2011	-
Prior year adjustments	-
At 9 August 2011	-
Loss for the period	(1,155)
Dividends	-
Transfer to capital redemption reserve	-
At 31 August 2012	(1,155)

20 Dividends**2012**
£**2011**
£

Dividends for which the company became liable during the period:

Dividends paid	-	-
Dividends not paid	-	-
	-	-

Analysis of dividends by type:

Non-equity dividends (note 4)	-	-
Equity dividends (note 19)	-	-
	-	-

Dividends proposed after the balance sheet date

-	-
---	---

21 Post balance sheet events**22 Capital commitments****2012**
£**2011**
£

Amounts contracted for but not provided in the accounts

-	-
---	---

23 Pension commitments**24 Other financial commitments****2012**
£**2011**
£

D&L CONTRACTS (PERTH) LTD.**Notes to the Accounts****for the period from 9 August 2011 to 31 August 2012**

At the year end the company had annual commitments under non-cancellable operating leases as set out below:

Operating leases which expire:

within one year

within two to five years

in over five years

-	-
-	-
-	-
-	-

25 Contingent liabilities**26 Loans to directors****Description and conditions****B/fwd
£****Paid
£****Repaid
£****C/fwd
£**

[Director 1]

[Loan 1]

[Loan 2]

-

-

-

-

-

-

-

-

[Director 2]

[Loan 1]

[Loan 2]

-

-

-

-

-

-

-

-

[Director 3]

[Loan 1]

[Loan 2]

-

-

-

-

-

-

-

-

[Director 4]

[Loan 1]

[Loan 2]

-

-

-

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-

-

-

-

[Director 5]

[Loan 1]

[Loan 2]

-

-

-

-

-

-

-

-

[Director 6]

[Loan 1]

[Loan 2]

-

-

-

-

-

-

-

-

[Director 7]

[Loan 1]

[Loan 2]

-

-

-

-

-

-

-

-

[Director 8]

[Loan 1]

[Loan 2]

-

-

-

-

-

-

-

-

[Director 9]

D&L CONTRACTS (PERTH) LTD.

Notes to the Accounts

for the period from 9 August 2011 to 31 August 2012

[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
	-	-	-	-

27 Guarantees made by the company on behalf of directors

Description and terms	Maximum liability £	Amount paid and incurred £
[Director 1]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 2]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 3]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 4]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 5]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 6]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 7]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 8]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
[Director 9]		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
	-	-

28 Related party transactions

**2012
£**

**2011
£**

D&L CONTRACTS (PERTH) LTD.**Notes to the Accounts****for the period from 9 August 2011 to 31 August 2012****[Name of related party 1]**

[Description of relationship]

[Description of transaction and amounts involved]

[Amount due from (to) the related party]

-

-

[Provision for doubtful debt due from related party]

-

-

[Amounts written off in the period]

-

-

[Name of related party 2]

[Description of relationship]

[Description of transaction and amounts involved]

[Amount due from (to) the related party]

-

-

[Provision for doubtful debt due from related party]

-

-

[Amounts written off in the period]

-

-

[Name of related party 3]

[Description of relationship]

[Description of transaction and amounts involved]

[Amount due from (to) the related party]

-

-

[Provision for doubtful debt due from related party]

-

-

[Amounts written off in the period]

-

-

[Name of related party 4]

[Description of relationship]

[Description of transaction and amounts involved]

[Amount due from (to) the related party]

-

-

[Provision for doubtful debt due from related party]

-

-

[Amounts written off in the period]

-

-

[Name of related party 5]

[Description of relationship]

[Description of transaction and amounts involved]

[Amount due from (to) the related party]

-

-

[Provision for doubtful debt due from related party]

-

-

[Amounts written off in the period]

-

-

[Name of related party 6]

[Description of relationship]

[Description of transaction and amounts involved]

[Amount due from (to) the related party]

-

-

[Provision for doubtful debt due from related party]

-

-

[Amounts written off in the period]

-

-

[Name of related party 7]

[Description of relationship]

[Description of transaction and amounts involved]

D&L CONTRACTS (PERTH) LTD.**Notes to the Accounts****for the period from 9 August 2011 to 31 August 2012**

[Amount due from (to) the related party]	-	-
[Provision for doubtful debt due from related party]	-	-
[Amounts written off in the period]	-	-

[Name of related party 8]

[Description of relationship]

[Description of transaction and amounts involved]

[Amount due from (to) the related party]	-	-
[Provision for doubtful debt due from related party]	-	-
[Amounts written off in the period]	-	-

[Name of related party 9]

[Description of relationship]

[Description of transaction and amounts involved]

[Amount due from (to) the related party]	-	-
[Provision for doubtful debt due from related party]	-	-
[Amounts written off in the period]	-	-

29 Ultimate controlling party

D&L CONTRACTS (PERTH) LTD.
Detailed profit and loss account
for the period from 9 August 2011 to 31 August 2012

	2012 £	2011 £
Sales	80,776	-
Cost of sales	(63,572)	-
Gross profit	<u>17,204</u>	<u>-</u>
Distribution costs	-	-
Administrative expenses	(18,358)	-
Other operating income	-	-
Operating loss	<u>(1,154)</u>	<u>-</u>
Exceptional items	-	-
Income from investments	-	-
Interest receivable	-	-
Interest payable	(1)	-
Loss before tax	<u>(1,155)</u>	<u>-</u>

D&L CONTRACTS (PERTH) LTD.**Detailed profit and loss account****for the period from 9 August 2011 to 31 August 2012**

	2012 £	2011 £
Sales		
Sales	80,776	-
	<u>80,776</u>	<u>-</u>
Cost of sales		
Purchases	16,915	-
Decrease in stocks	-	-
Subcontractor costs	45,003	-
Direct labour	-	-
Carriage	-	-
Discounts allowed	-	-
Commissions payable	-	-
Other direct costs	1,654	-
	<u>63,572</u>	<u>-</u>
Distribution costs		
Distribution costs	-	-
	<u>-</u>	<u>-</u>
Administrative expenses		
Employee costs:		
Wages and salaries	-	-
Directors' salaries	-	-
Pensions	-	-
Bonuses	-	-
Employer's NI	-	-
Temporary staff and recruitment	-	-
Staff training and welfare	-	-
Travel and subsistence	-	-
Motor expenses	3,043	-
Entertaining	-	-
	<u>3,043</u>	<u>-</u>
Premises costs:		
Rent	-	-
Rates	-	-
Service charges	-	-
Light and heat	296	-
Cleaning	-	-
Use of home	-	-
	<u>296</u>	<u>-</u>
General administrative expenses:		
Telephone and fax	-	-
Postage	-	-
Stationery and printing	150	-
Courier services	-	-
Information and publications	-	-
Subscriptions	-	-
Bank charges	132	-
Insurance	-	-
Equipment expensed	-	-

D&L CONTRACTS (PERTH) LTD.**Detailed profit and loss account****for the period from 9 August 2011 to 31 August 2012**

	2012	2011
	£	£
Equipment hire	8,510	-
Software	-	-
Repairs and maintenance	4,405	-
Depreciation	103	-
Amortisation of goodwill	-	-
Bad debts	-	-
Sundry expenses	-	-
	<u>13,300</u>	<u>-</u>
Legal and professional costs:		
Audit fees	-	-
Accountancy fees	400	-
Solicitors fees	-	-
Consultancy fees	-	-
Management fees	-	-
Advertising and PR	-	-
Other legal and professional	1,319	-
	<u>1,719</u>	<u>-</u>
	<u>18,358</u>	<u>-</u>
Other operating income		
Other operating income	-	-
	<u>-</u>	<u>-</u>