

Registered Number SC444721

DAL Engineering Limited

Abbreviated Accounts

30 September 2015

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04/02/2016

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COMPANIES HOUSE

DAL Engineering Limited

Registered Number SC444721

Balance Sheet as at 30 September 2015

	Notes	2015	2014
		£	£
Fixed assets	2		
Tangible		57	18,134
		<u>57</u>	<u>18,134</u>
Current assets			
Debtors		8,990	9,746
Cash at bank and in hand		36,940	29,712
Total current assets		<u>45,930</u>	<u>39,458</u>
Creditors: amounts falling due within one year		(28,005)	(22,809)
Net current assets (liabilities)		17,925	16,649
Total assets less current liabilities		<u>17,982</u>	<u>34,783</u>
Creditors: amounts falling due after more than one year	3	0	(16,077)
Total net assets (liabilities)		<u>17,982</u>	<u>18,706</u>
Capital and reserves			
Called up share capital	4	8	8

Profit and loss account	17,974	18,698
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Shareholders funds	<u>17,982</u>	<u>18,706</u>
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- a. For the year ending 30 September 2015 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 04 February 2016

And signed on their behalf by:

Mr D A Leslie, 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.

DAL Engineering Limited

Registered Number SC444721

Notes to the Abbreviated Accounts

For the year ending 30 September 2015

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 period, 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.

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.

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.

Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Depreciation

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

Motor Vehicles	25% Straight line
Office equipment	33% Straight line

2 Fixed Assets

	Tangible Assets	Total
Cost or valuation	£	£

At 01 April 2014	20,802	20,802
Disposals	(20,473)	(20,473)
At 30 September 2015	<u>329</u>	<u>329</u>

Depreciation

At 01 April 2014	2,668	2,668
Charge for year	163	163
On disposals	(2,559)	(2,559)
At 30 September 2015	<u>272</u>	<u>272</u>

Net Book Value

At 30 September 2015	57	57
At 31 March 2014	<u>18,134</u>	<u>18,134</u>

3 Creditors: amounts falling due after more than one year**4 Share capital**

	2015	2014
	£	£
Authorised share capital:		
1000 Ordinary of £1 each	1,000	1,000
Allotted, called up and fully paid:		
8 Ordinary of £1 each	8	8