

COMPANY REGISTRATION NUMBER SC444721

DAL ENGINEERING LIMITED

ABBREVIATED ACCOUNTS

30 September 2016

BILL SMITH

Accountant

Suite 6

Braehead Way Shopping Centre

Braehead Way

Bridge of Don

Aberdeen

DAL ENGINEERING LIMITED
ABBREVIATED BALANCE SHEET
30 September 2016

		2016	2015
	Note	£	£
FIXED ASSETS	2		
Tangible assets		521	57
		----	----
CURRENT ASSETS			
Debtors		21,952	8,990
Cash at bank and in hand		22,449	36,940
		-----	-----
		44,401	45,930
CREDITORS: Amounts falling due within one year		20,722	28,005
		-----	-----
NET CURRENT ASSETS		23,679	17,925
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		24,200	17,982
		-----	-----
CAPITAL AND RESERVES			
Called up equity share capital	3	8	8
Profit and loss account		24,192	17,974
		-----	-----
SHAREHOLDERS' FUNDS		24,200	17,982
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For the year ended 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 30 June 2017 , and are signed on their behalf by:

Mr D A Leslie

Company Registration Number: SC444721

DAL ENGINEERING LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2016

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 January 2015).

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.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor Vehicles-25% Straight line

Office Equipment-33% Straight line

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.

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.

2. FIXED ASSETS

Tangible Assets

£

COST

At 1 October 2015 329

Additions 778

Disposals (329)

At 30 September 2016 778

DEPRECIATION

At 1 October 2015 272

Charge for year 314

On disposals (329)

At 30 September 2016 257

NET BOOK VALUE

At 30 September 2016 521

At 30 September 2015 57

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £ 1 each	8	8	8	8

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