D4MC Code Limited FILLETED
ACCOUNTS COVER

D4MC Code Limited

Company No. SC508367

Information for Filing with The Registrar

30 June 2017

D4MC Code Limited DIRECTORS
REPORT REGISTRAR
The Director presents his report and the accounts for the year ended 30 June 2017.

Principal activities

The principal activity of the company during the year under review was consultancy.

Director

The Director who served at any time during the year was as follows:

D. McNair

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

D. McNair
Director
30 June 2017

D4MC Code Limited BALANCE SHEET REGISTRAR
at 30 June 2017

Company No. SC508367	**Notes**	**2017**	**2016**
		£	**£**
Current assets			
Cash at bank and in hand		49,087	36,848
		49,087	36,848
Creditors: Amount falling due within one	2	(26,501)	(29,467)
Net current assets		22,586	7,381
Total assets less current liabilities		22,586	7,381
Net assets		22,586	7,381
Capital and reserves			
Called up share capital		2	2
Profit and loss account	3	22,584	7,379
Total equity		22,586	7,381

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 June 2017 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

As permitted by section 444 (5A)of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 30 June 2017

And signed on its behalf by:

D. McNair
Director
30 June 2017

D4MC Code Limited NOTES TO THE ACCOUNTS REGISTRAR for the year ended 30 June 2017

1 **Accounting policies**

Basis of preparation

The accounts have been prepared in accordance with FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. There were no material departures from that standard.
The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the accounting policies set out below.

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.
Revenue from the sale of goods is recognised when all the following conditions are satisfied:
• the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
• the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
• the amount of revenue can be measured reliably;
• it is probable that the economic benefits associated with the transaction will flow to the Company; and
• the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 **Creditors:**

amounts falling due within one year

	2017	2016
	£	£
Corporation tax	9,649	13,445
Other taxes and social security	3,700	4,212
Loans from directors	7,672	6,330
Other creditors	5,000	5,000
Accruals and deferred income	480	480
	26,501	29,467

3 **Reserves**

Profit and loss account - includes all current and prior period retained profits and losses.

4 Dividends

	2017	2016
	£	£
Dividends for the period:		
Dividends paid in the period	24,000	46,400
	24,000	46,400
Dividends by type:		
Equity dividends	24,000	46,400
	24,000	46,400

5 Related party disclosures

Controlling party

Immediate controlling party David McNair

6 Additional information

Its registered number is:
SC508367
Its registered office is:
98 Victoria Terrace
Dunfermline
KY12 0LU

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.