

Registered Number: 02516125

England and Wales

D. Perfect & Sons Ltd

Unaudited Abbreviated Report and Financial Statements

For the year ended 30 June 2016

D. Perfect & Sons Ltd
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D. Perfect & Sons Ltd
Accountants' Report
For the year ended 30 June 2016

In order to assist you to fulfil your duties under Companies Act 2006, we have prepared for your approval the accounts of D. Perfect & Sons Ltd for the year ended 30 June 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the Board of Directors of D. Perfect & Sons Ltd, as a body, in accordance with the terms of our engagement letter dated 2 March 2016. Our work has been undertaken solely to prepare for your approval the accounts of D. Perfect & Sons Ltd and state those matters that we have agreed to state to the Board of Directors of D. Perfect & Sons Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants and as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than D. Perfect & Sons Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that D. Perfect & Sons Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of D. Perfect & Sons Ltd. You consider that D. Perfect & Sons Ltd is exempt from the statutory audit requirement for the year.

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D. Perfect & Sons Ltd
Abbreviated Balance Sheet
As at 30 June 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	926,897	759,408
		926,897	759,408
Current assets			
Debtors		732,122	866,638
Cash at bank and in hand		8,407	584
		740,529	867,222
Creditors: amounts falling due within one year		(517,704)	(442,271)
Net current assets		222,825	424,951
Total assets less current liabilities		1,149,722	1,184,359
Creditors: amounts falling due after more than one year		(310,434)	(314,464)
Net assets		839,288	869,895
Capital and reserves			
Called up share capital		100	100
Profit and loss account		839,188	869,795
Shareholders funds		839,288	869,895

For the year ended 30 June 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

2) The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

Signed on behalf of the board of directors

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D Perfect Director

Date approved by the board: 31 March 2017

D. Perfect & Sons Ltd
Notes to the Abbreviated Financial Statements
For the year ended 30 June 2016

1 Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Going Concern

The financial statements have been prepared on a going concern basis. The company's ongoing activities are dependent upon the continued support of the Keith Baldwin who has undertaken to provide such support for the foreseeable future.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Operating lease rentals

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

Finance lease and hire purchase charges

The finance element of the rental payment is charged to the profit and loss account on a method giving a constant rate of return on the balance outstanding.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	10% Reducing balance
Motor Vehicles	17% Reducing balance
Fixtures and Fittings	25% Reducing balance

Assets on finance lease and hire purchase

Assets held under finance lease or hire purchase contracts i.e. those contracts where substantially all the risks and rewards of ownership have passed to the company, are included in the appropriate category of tangible fixed assets and depreciated over the shorter of the lease term and their estimated expected useful lives.

Future obligations under such contracts are included in creditors net of the finance charge allocated to future periods.

Fixed asset investments

Fixed asset investments are stated at cost less provision for any permanent diminution in value.

D. Perfect & Sons Ltd
Notes to the Abbreviated Financial Statements
For the year ended 30 June 2016

2 Tangible fixed assets

	Tangible fixed assets £
Cost or valuation	
At 01 July 2015	1,474,383
Additions	401,866
Disposals	(410,000)
At 30 June 2016	1,466,249
Depreciation	
At 01 July 2015	714,975
Disposals	(346,918)
Charge for year	171,295
At 30 June 2016	539,352
Net book values	
At 30 June 2016	926,897
At 30 June 2015	759,408