

Registered Number:02516125

England and Wales

D. Perfect & Sons Ltd

Unaudited Financial Statements

For the year ended 30 June 2018

D. Perfect & Sons Ltd  
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Statement of Financial Position  
As at 30 June 2018

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Property, plant and equipment	2	674,641	788,045
		<b>674,641</b>	<b>788,045</b>
<b>Current assets</b>			
Trade and other receivables	3	568,057	663,920
Cash and cash equivalents		21,280	3,151
		<b>589,337</b>	<b>667,071</b>
<b>Trade and other payables: amounts falling due within one year</b>	4	(475,936)	(583,813)
<b>Net current assets</b>		<b>113,401</b>	<b>83,258</b>
<b>Total assets less current liabilities</b>		<b>788,042</b>	<b>871,303</b>
<b>Trade and other payables: amounts falling due after more than one year</b>	5	(35,631)	(82,713)
<b>Net assets</b>		<b>752,411</b>	<b>788,590</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Retained earnings		752,311	788,490
<b>Shareholders' funds</b>		<b>752,411</b>	<b>788,590</b>

For the year ended 30 June 2018 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2018 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 31 October 2018 and were signed by:

.....  
D Perfect Director

The notes form part of these financial statements

## D. Perfect & Sons Ltd

### Notes to the Financial Statements For the year ended 30 June 2018

#### Statutory Information

D. Perfect & Sons Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 02516125.

Principal place of business:

169 Moor Lane  
Upminster  
Essex  
RM14 1HQ

Registered address:

169 Moor Lane  
Upminster  
RM14 1HQ

The presentation currency is £ sterling.

#### 1. Accounting policies

##### Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

##### Revenue recognition

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

##### Property, plant and equipment

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

##### Hire purchase and leasing commitments

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

D. Perfect & Sons Ltd

Notes to the Financial Statements Continued  
For the year ended 30 June 2018

**2. Property, plant and equipment**

	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Fixtures and fittings</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 July 2017	252,143	1,214,025	7,598	1,473,766
Additions	2,024	-	10,939	12,963
At 30 June 2018	<b>254,167</b>	<b>1,214,025</b>	<b>18,537</b>	<b>1,486,729</b>
<b>Provision for depreciation and impairment</b>				
At 01 July 2017	97,825	583,608	4,288	685,721
Charge for year	15,634	107,171	3,562	126,367
At 30 June 2018	<b>113,459</b>	<b>690,779</b>	<b>7,850</b>	<b>812,088</b>
<b>Net book value</b>				
At 30 June 2018	<b>140,708</b>	<b>523,246</b>	<b>10,687</b>	<b>674,641</b>
At 30 June 2017	<b>154,318</b>	<b>630,417</b>	<b>3,310</b>	<b>788,045</b>

**3. Trade and other receivables**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	475,471	490,025
Amounts owed by group undertakings and participating interests	81,063	172,314
Other debtors	11,523	1,581
	<b>568,057</b>	<b>663,920</b>

**4. Trade and other payables: amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Bank loans and overdraft	68,801	94,367
Trade creditors	265,207	197,940
Taxation and social security	48,004	44,359
Other creditors	93,924	247,147
	<b>475,936</b>	<b>583,813</b>

**5. Trade and other payables: amounts falling due after more than one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other creditors	35,631	82,713
	<b>35,631</b>	<b>82,713</b>

## D. Perfect & Sons Ltd

### Notes to the Financial Statements Continued For the year ended 30 June 2018

#### **6. Related party transactions**

At the year-end Mayhart Properties Ltd, a related company owed the company £110,203 (2017-£201,454). The company has borrowed £90,000 from Mayhart Properties Ltd which is repayable over 5 years plus interest. At the year-end D. Perfect & Sons Ltd owed LRP Transport Services Ltd, a related company owed the company £35,876. The company is under ultimate control of H Perfect by virtue of her shareholding in the company.