

Dinas Computers Limited

Abbreviated Accounts

31 March 2015

# **Dinas Computers Limited**

## **Report to the director on the preparation of the unaudited abbreviated accounts of Dinas Computers Limited for the year ended 31 March 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Dinas Computers Limited for the year ended 31 March 2015 which comprise of 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 member 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 Dinas Computers Limited, as a body, in accordance with the terms of our engagement letter dated 5 December 2014. Our work has been undertaken solely to prepare for your approval the accounts of Dinas Computers Limited and state those matters that we have agreed to state to the Board of Directors of Dinas Computers Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants 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 Dinas Computers Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Dinas Computers Limited 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 Dinas Computers Limited. You consider that Dinas Computers Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Dinas Computers Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

G Marino & Company Limited  
Chartered Certified Accountants  
66 Whitchurch Road  
Cardiff  
CF14 3LX

23 December 2015

**Dinas Computers Limited****Registered number:** 04482475**Abbreviated Balance Sheet****as at 31 March 2015**

	<b>Notes</b>	<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Intangible assets	2	1,500	3,000
Tangible assets	3	837	984
		<b>2,337</b>	<b>3,984</b>
<b>Current assets</b>			
Stocks		7,620	6,265
Debtors		8,135	9,222
Cash at bank and in hand		336	273
		<b>16,091</b>	<b>15,760</b>
<b>Creditors: amounts falling due within one year</b>		(24,536)	(17,556)
<b>Net current liabilities</b>		<b>(8,445)</b>	<b>(1,796)</b>
<b>Total assets less current liabilities</b>		<b>(6,108)</b>	<b>2,188</b>
<b>Provisions for liabilities</b>		(167)	(40)
<b>Net (liabilities)/assets</b>		<b>(6,275)</b>	<b>2,148</b>
<b>Capital and reserves</b>			
Called up share capital	4	1	1
Profit and loss account		(6,276)	2,147
<b>Shareholder's funds</b>		<b>(6,275)</b>	<b>2,148</b>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Director

Approved by the board on 23 December 2015

**Dinas Computers Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2015**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

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

Office equipment	15% reducing balance
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***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**2 Intangible fixed assets**

**£**

**Cost**

At 1 April 2014	4,500
At 31 March 2015	<b>4,500</b>

**Amortisation**

At 1 April 2014	1,500
Provided during the year	1,500
At 31 March 2015	<b>3,000</b>

**Net book value**

At 31 March 2015	<b>1,500</b>
At 31 March 2014	3,000

**3 Tangible fixed assets**

**£**

**Cost**

At 1 April 2014	12,547
At 31 March 2015	<b>12,547</b>

**Depreciation**

At 1 April 2014	11,563
Charge for the year	147
At 31 March 2015	<b>11,710</b>

**Net book value**

At 31 March 2015	<b>837</b>
At 31 March 2014	<b>984</b>

<b>4 Share capital</b>	<b>Nominal value</b>	<b>2015 Number</b>	<b>2015 £</b>	<b>2014 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	1	<u>1</u>	<u>1</u>