

D L Energy Consulting Limited

Abbreviated Accounts

31 May 2013

D L Energy Consulting Limited**Registered number:** 03775508**Abbreviated Balance Sheet****as at 31 May 2013**

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	2	871	414
Current assets			
Debtors	1,000	7,197	
Cash at bank and in hand	151,179	128,353	
	152,179	135,550	
Creditors: amounts falling due within one year	(138,578)	(134,744)	
Net current assets		13,601	806
Total assets less current liabilities		14,472	1,220
Provisions for liabilities		(174)	(83)
Net assets		14,298	1,137
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		14,297	1,136
Shareholders' funds		14,298	1,137

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

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

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.

Mr D Legros

Director

Approved by the board on 25 January 2014

D L Energy Consulting Limited
Notes to the Abbreviated Accounts
for the year ended 31 May 2013

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 April 2008).

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.

Computers	25% straight line
Equipment	25% reducing balance

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.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

2 Tangible fixed assets

£

Cost

At 1 June 2012	1,961
Additions	632
At 31 May 2013	<u>2,593</u>

Depreciation

At 1 June 2012	1,547
Charge for the year	175
At 31 May 2013	<u>1,722</u>

Net book value

At 31 May 2013	<u>871</u>
At 31 May 2012	414

3 Share capital	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	1	<u>1</u>	<u>1</u>