

Registered number

05218200

A & J D'Alton Limited

Filleted Accounts

30 April 2019

**A & J D'Alton Limited****Registered number:** 05218200**Balance Sheet****as at 30 April 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Intangible assets	3	100,000	100,000
Tangible assets	4	1,330	1,995
		<u>101,330</u>	<u>101,995</u>
<b>Current assets</b>			
Debtors	5	5,859	8,857
Cash at bank and in hand		1,517	20,442
		<u>7,376</u>	<u>29,299</u>
<b>Creditors: amounts falling due within one year</b>	6	(27,782)	(35,915)
		<u>(20,406)</u>	<u>(6,616)</u>
<b>Net current liabilities</b>		(20,406)	(6,616)
<b>Net assets</b>		<u>80,924</u>	<u>95,379</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		80,922	95,377
<b>Shareholders' funds</b>		<u>80,924</u>	<u>95,379</u>

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.

The 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

A M D'Alton J F Salmon

Director

Approved by the board on 30 November 2019

# **A & J D'Alton Limited**

## **Notes to the Accounts**

**for the year ended 30 April 2019**

### **1 Accounting policies**

#### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

#### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### ***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Office equipment	over 4 years
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#### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

<b>2 Employees</b>	<b>2019</b>	<b>2018</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>2</u>	<u>2</u>
<b>3 Intangible fixed assets</b>		<b>£</b>
Goodwill:		
<b>Cost</b>		
At 1 May 2018		100,000
At 30 April 2019		<u>100,000</u>
<b>Amortisation</b>		
At 30 April 2019		<u>-</u>
<b>Net book value</b>		
At 30 April 2019		<u>100,000</u>
At 30 April 2018		<u>100,000</u>
<b>4 Tangible fixed assets</b>		<b>Office equipment</b>
		<b>£</b>
<b>Cost</b>		
At 1 May 2018		4,570
At 30 April 2019		<u>4,570</u>
<b>Depreciation</b>		
At 1 May 2018		2,575
Charge for the year		665
At 30 April 2019		<u>3,240</u>
<b>Net book value</b>		
At 30 April 2019		<u>1,330</u>
At 30 April 2018		1,995
<b>5 Debtors</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors	<u>5,859</u>	<u>8,857</u>
<b>6 Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	158	5,384
Taxation and social security costs	24,874	27,781

Other creditors	2,750	2,750
	<u>27,782</u>	<u>35,915</u>

<b>7 Other financial commitments</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>

Total future minimum payments under non-cancellable operating leases	<u>5,640</u>	<u>5,500</u>
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### 8 Controlling party

The company is controlled by the directors.

### 9 Other information

A & J D'Alton Limited is a private company limited by shares and incorporated in England. Its registered office is:

Drury House  
High Street  
Chipping Campden  
Glos

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.