

**DTP SITE SERVICES  
LTD**

**Unaudited  
Abbreviated Accounts**

**30 April 2008**



**Milner Boardman Limited**

**CHARTERED ACCOUNTANTS AND BUSINESS ADVISERS**

MBL House, 16 Edward Court  
Altrincham Business Park  
George Richards Way  
Altrincham, Cheshire  
WA14 5GL

# **DTP SITE SERVICES LTD**

## **Abbreviated Accounts**

**Year Ended 30 April 2008**

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# DTP SITE SERVICES LTD

## Abbreviated Balance Sheet

30 April 2008

	Note	£	2008 £	2007 £
<b>FIXED ASSETS</b>	<b>2</b>			
Intangible assets			32,667	-
Tangible assets			<u>668</u>	-
			<u>33,335</u>	-
<b>CURRENT ASSETS</b>				
Debtors		623,883		1
Cash at bank and in hand		<u>22,537</u>		-
		646,420		1
<b>CREDITORS: Amounts falling due within one year</b>		<u>652,751</u>		-
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(6,331)</u>	1
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>27,004</u>	1
<b>PROVISIONS FOR LIABILITIES</b>			<u>17</u>	-
			<u>26,987</u>	1
<b>CAPITAL AND RESERVES</b>				
Called-up equity share capital	4		1	1
Profit and loss account			<u>26,986</u>	-
<b>SHAREHOLDERS' FUNDS</b>			<u>26,987</u>	1

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibility for:

- ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved and signed by the director and authorised for issue on

28.5.09

  
D MORRIS

The notes on pages 2 to 3 form part of these abbreviated accounts.

# **DJP SITE SERVICES LTD**

## **Notes to the Abbreviated Accounts**

**Year Ended 30 April 2008**

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### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

#### **Turnover**

The turnover shown in the profit and loss account represents the invoice value of goods and services provided during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

#### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - Straight line over 5 years

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings - 15% per annum on a reducing balance basis

#### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

# DTP SITE SERVICES LTD

## Notes to the Abbreviated Accounts

Year Ended 30 April 2008

### 1. ACCOUNTING POLICIES *(continued)*

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
Additions	40,000	786	40,786
At 30 April 2008	40,000	786	40,786
<b>DEPRECIATION</b>			
Charge for year	7,333	118	7,451
At 30 April 2008	7,333	118	7,451
<b>NET BOOK VALUE</b>			
At 30 April 2008	32,667	668	33,335
At 30 April 2007	—	—	—

### 3. TRANSACTIONS WITH THE DIRECTOR

During the year the company acquired the trade and assets of Mr D Morris, Trading As DTP Site Services, a business in which Mr D Morris was the proprietor. The assets acquired were fixed assets £786, debtors £402,208, bank balance £99,181, creditors £350,296. The consideration in respect of the transaction was £191,879.

At the balance sheet date D Morris, the sole director, owed the company £nil (2007 - £1). The maximum amount overdrawn during the year was £1.

### 4. SHARE CAPITAL

#### Authorised share capital:

	2008 £	2007 £
1,000 Ordinary shares of £1 each	1,000	1,000

#### Allotted, called up and fully paid:

	2008 No	£	2007 No	£
Ordinary shares of £1 each	1	1	1	1