

**Registered Number 08646133**  
**DWYER DESIGN & BUILD LTD**  
**Micro-entity Accounts**  
**31 August 2015**



**DWYER DESIGN & BUILD LTD****Registered Number 08646133****Micro-entity Balance Sheet as at 31 August 2015**

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		<i>£</i>	<i>£</i>
<b>Fixed Assets</b>		18,569	1,717
<b>Current Assets</b>		29,152	19,211
<b>Creditors: amounts falling due within one year</b>		(38,495)	(19,639)
<b>Net current assets (liabilities)</b>		<u>(9,343)</u>	<u>(428)</u>
<b>Total assets less current liabilities</b>		<u>9,226</u>	<u>1,289</u>
<b>Creditors: amounts falling due after more than one year</b>		(13,351)	-
<b>Total net assets (liabilities)</b>		<u>(4,125)</u>	<u>1,289</u>
<b>Capital and reserves</b>		<u>(4,125)</u>	<u>1,289</u>

- For the year ending 31 August 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- 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 micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 17 August 2016



And signed on their behalf by:

**David Dwyer, Director**

Registered number  
08646133

**DWYER DESIGN & BUILD LIMITED**

**Abbreviated Accounts**

**31 August 2015**

**DWYER DESIGN & BUILD LIMITED**

Registered number: 08646133

**Abbreviated Balance Sheet  
as at 31 August 2015**

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	2	18,569	1,717
<b>Current assets</b>			
Stocks	25,000	-	-
Debtors	4,152	18,849	-
Cash at bank and in hand	-	362	-
	29,152	19,211	-
<b>Creditors: amounts falling due within one year</b>	(38,495)	(19,639)	-
<b>Net current liabilities</b>		(9,343)	(428)
<b>Total assets less current liabilities</b>		9,226	1,289
<b>Creditors: amounts falling due after more than one year</b>		(13,351)	-
<b>Net (liabilities)/assets</b>		(4,125)	1,289
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		(4,225)	1,189
<b>Shareholder's funds</b>		(4,125)	1,289

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.



Mr David Dwyer  
Director

Approved by the board on 17 August 2016

**DWYER DESIGN & BUILD LIMITED**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 August 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

Plant and machinery	25% straight line
Motor vehicles	20% straight line

***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

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 September 2014	2,290
Additions	21,781
At 31 August 2015	<u>24,071</u>
<b>Depreciation</b>	
At 1 September 2014	573
Charge for the year	4,929
At 31 August 2015	<u>5,502</u>
<b>Net book value</b>	
At 31 August 2015	<u>18,569</u>

**DWYER DESIGN & BUILD LIMITED**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 August 2015**

At 31 August 2014

1,717

<b>3 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	-	<u>100</u>	<u>100</u>