

COMPANY REGISTRATION NUMBER 4917461

DART LIMITED
ABBREVIATED ACCOUNTS
31 MARCH 2009

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COMPANIES HOUSE

YEOMANS & STANIFORTH LLP

Vicarage Corner House
219 Burton Road
Derby
DE23 6AE

DART LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2009

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DART LIMITED**ABBREVIATED BALANCE SHEET****31 MARCH 2009**

	Note	2009	2008
		£	£
FIXED ASSETS	2		
Intangible assets		97,500	104,000
Tangible assets		<u>39,561</u>	<u>46,693</u>
		<u>137,061</u>	<u>150,693</u>
CURRENT ASSETS			
Debtors		59,005	70,509
Cash at bank and in hand		<u>153,232</u>	<u>108,346</u>
		<u>212,237</u>	<u>178,855</u>
CREDITORS: Amounts falling due within one year		<u>178,841</u>	<u>175,704</u>
NET CURRENT ASSETS		<u>33,396</u>	<u>3,151</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>170,457</u>	<u>153,844</u>
PROVISIONS FOR LIABILITIES		<u>1,244</u>	<u>1,982</u>
		<u>169,213</u>	<u>151,862</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 5 form part of these abbreviated accounts.

DART LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2009

	Note	2009 £	2008 £
CAPITAL AND RESERVES			
Called-up equity share capital	3	200	200
Profit and loss account		<u>169,013</u>	<u>151,662</u>
SHAREHOLDERS' FUNDS		<u>169,213</u>	<u>151,862</u>


The directors are 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 directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) 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 by the directors and authorised for issue on 15/04/09, and are signed on their behalf by:


MR W G CASE
Director

The notes on pages 3 to 5 form part of these abbreviated accounts.

DART LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2009

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 amounts invoiced during the year.

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 - 5% Straight Line Over 20 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:

Computer Equipment	- 25% Straight Line
Office Equipment	- 20% Reducing Balance
Motor Vehicles	- 25% Reducing Balance
Portable Office	- 10% Straight Line

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.

DART LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2009

1. ACCOUNTING POLICIES *(continued)*

Deferred tax assets are recognised only to the extent that the directors consider 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.

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 £
COST			
At 1 April 2008	130,000	88,423	218,423
Additions	—	6,514	6,514
At 31 March 2009	130,000	94,937	224,937
DEPRECIATION			
At 1 April 2008	26,000	41,730	67,730
Charge for year	6,500	13,646	20,146
At 31 March 2009	32,500	55,376	87,876
NET BOOK VALUE			
At 31 March 2009	97,500	39,561	137,061
At 31 March 2008	104,000	46,693	150,693

3. SHARE CAPITAL

Authorised share capital:

	2009 £	2008 £
900 Ordinary shares of £1 each	900	900
100 Ordinary 'B' Shares shares of £1 each	100	100
	1,000	1,000

DART LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2009

3. SHARE CAPITAL *(continued)*

Allotted, called up and fully paid:

	2009		2008	
	No	£	No	£
Ordinary shares of £1 each	100	100	100	100
Ordinary 'B' Shares shares of £1 each	100	100	100	100
	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>