

Registration number: 06521055

Delta Power Electrical Services Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2015

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Delta Power Electrical Services Limited
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Delta Power Electrical Services Limited
(Registration number: 06521055)
Abbreviated Balance Sheet at 30 April 2015

	Note	2015 £	2014 £
Fixed assets			
Intangible fixed assets		40,000	50,000
Tangible fixed assets	2	<u>25,009</u>	<u>23,923</u>
		<u>65,009</u>	<u>73,923</u>
Current assets			
Stocks		78,562	114,790
Debtors		510,333	460,152
Cash at bank and in hand		<u>80,503</u>	<u>47,818</u>
		669,398	622,760
Creditors: Amounts falling due within one year	3	<u>(362,055)</u>	<u>(346,866)</u>
Net current assets		<u>307,343</u>	<u>275,894</u>
Net assets		<u>372,352</u>	<u>349,817</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		<u>372,252</u>	<u>349,717</u>
Shareholders' funds		<u>372,352</u>	<u>349,817</u>

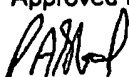
For the year ending 30 April 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 Act with respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 21/1/16 and signed on its behalf by:



P Stewart
Director

The notes on pages 2 to 4 form an integral part of these financial statements.

Delta Power Electrical Services Limited
Notes to the Abbreviated Accounts for the Year Ended 30 April 2015

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

Asset class	Amortisation method and rate
Goodwill	10% Straight line

Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Asset class	Depreciation method and rate
Computer equipment	20% Straight Line
Motor vehicles	25% Straight Line

Work in progress

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Delta Power Electrical Services Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2015

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Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2014	100,000	82,548	182,548
Additions	-	16,721	16,721
At 30 April 2015	100,000	99,269	199,269
Depreciation			
At 1 May 2014	50,000	58,625	108,625
Charge for the year	10,000	15,635	25,635
At 30 April 2015	60,000	74,260	134,260
Net book value			
At 30 April 2015	40,000	25,009	65,009
At 30 April 2014	50,000	23,923	73,923

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

2015 £	2014 £
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Delta Power Electrical Services Limited
Notes to the Abbreviated Accounts for the Year Ended 30 April 2015
..... continued

4 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

5 Ultimate Parent Undertaking

The company was controlled by the director.