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COMPANY REGISTRATION NUMBER 05425980

DAVID WINTER TAILORING LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

30 APRIL 2009

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COMPANIES HOUSE

ONE CALL ACCOUNTANTS LIMITED

1 B Mill Lane
Lock Lane
Castleford
West Yorkshire
WF10 2LX

DAVID WINTER TAILORING LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2009

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DAVID WINTER TAILORING LIMITED

ABBREVIATED BALANCE SHEET

30 APRIL 2009

	Note	2009 £	2009 £	2008 £
FIXED ASSETS	2			
Tangible assets			1,054	1,344
CURRENT ASSETS				
Debtors		1,772		6,415
Cash at bank and in hand		355		642
		2,127		7,057
CREDITORS: Amounts falling due within one year		1,649		6,814
NET CURRENT ASSETS			478	243
TOTAL ASSETS LESS CURRENT LIABILITIES			1,532	1,587
PROVISIONS FOR LIABILITIES			63	84
			1,469	1,503
CAPITAL AND RESERVES				
Called-up equity share capital	3		2	2
Profit and loss account			1,467	1,501
SHAREHOLDERS' FUNDS			1,469	1,503

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

(i) ensuring that the company keeps adequate accounting records which comply with section 386 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 sections 394 and 395, 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 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 28 September 2009, and are signed on their behalf by:

DAVID WINTER
Director

The notes on pages 2 to 4 form part of these abbreviated accounts.

DAVID WINTER TAILORING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 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 April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

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:

Plant & Machinery	-	15% Reducing balance
Computer equipment	-	25% Reducing balance

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 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.

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Compound instruments

Compound instruments comprise both a liability and an equity component. At date of issue, the fair value of the liability component is estimated using the prevailing market interest rate for a similar debt instrument. The liability component is accounted for as a financial liability.

The residual is the difference between the net proceeds of issue and the liability component (at time of issue). The residual is the equity component, which is accounted for as an equity instrument.

The interest expense on the liability component is calculated applying the effective interest rate for the liability component of the instrument. The difference between this amount and any repayments is added to the carrying amount of the liability in the balance sheet.

DAVID WINTER TAILORING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2009

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 May 2008 and 30 April 2009	**2,341**
DEPRECIATION	
At 1 May 2008	**997**
Charge for year	**290**
At 30 April 2009	**1,287**
NET BOOK VALUE	
At 30 April 2009	**1,054**
At 30 April 2008	1,344

3. SHARE CAPITAL

Authorised share capital:

	2009 £	2008 £
1,000 Ordinary shares of £1 each	**1,000**	1,000

Allotted, called up and fully paid:

	2009 No	2009 £	2008 No	2008 £
Ordinary shares of £1 each	**2**	2	2	2

DAVID WINTER TAILORING LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTORS OF DAVID WINTER TAILORING LIMITED

YEAR ENDED 30 APRIL 2009

As described on the balance sheet, the directors of the company are responsible for the preparation of the abbreviated accounts for the year ended 30 April 2009, set out on pages 1 to 4.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

S Mallett

ONE CALL ACCOUNTANTS LIMITED

1 B Mill Lane
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10 September 2009