

# Geometrical Limited

trading as DTE Motoring Centre

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2016

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**Geometrical Limited**  
**trading as DTE Motoring Centre**

**Contents**

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Abbreviated Balance Sheet	1
Notes to the Abbreviated Accounts	2 to 4

**Geometrical Limited**  
**trading as DTE Motoring Centre**  
**(Registration number: 05355363)**  
**Abbreviated Balance Sheet as at 30 April 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Intangible assets	2	5,250	7,000
Tangible assets	2	<u>533,571</u>	<u>145,909</u>
		<u>538,821</u>	<u>152,909</u>
<b>Current assets</b>			
Stocks		14,383	21,134
Debtors		8,246	23,726
Cash at bank and in hand		<u>1</u>	<u>1</u>
		22,630	44,861
Creditors: Amounts falling due within one year		<u>(136,087)</u>	<u>(140,801)</u>
Net current liabilities		<u>(113,457)</u>	<u>(95,940)</u>
Total assets less current liabilities		425,364	56,969
Creditors: Amounts falling due after more than one year		(386,130)	(12,321)
Provisions for liabilities		<u>(19,942)</u>	<u>(21,709)</u>
Net assets		<u>19,292</u>	<u>22,939</u>
<b>Capital and reserves</b>			
Called up share capital	3	101	101
Profit and loss account		<u>19,191</u>	<u>22,838</u>
Shareholders funds		<u>19,292</u>	<u>22,939</u>

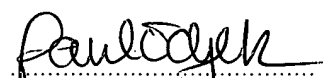
For the year ending 30 April 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the director on 5/12/16



Mr P M Edgell  
Director

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

**Geometrical Limited**  
**trading as DTE Motoring Centre**  
**Notes to the Abbreviated Accounts**  
**for the Year Ended 30 April 2016**

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**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.

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of 14 years.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold property	2% on cost
Plant and machinery	10% on reducing balance
Motor vehicles	20% on reducing balance
Computer equipment	20% on cost

**Stock**

Stock 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.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences which have arisen but not reversed by the balance sheet date.

**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.

# Geometrical Limited

## trading as DTE Motoring Centre

### Notes to the Abbreviated Accounts for the Year Ended 30 April 2016

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation 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. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

#### 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 £
<b>Cost</b>			
At 1 May 2015	20,000	290,361	310,361
Additions	-	414,794	414,794
Disposals	-	(18,500)	(18,500)
At 30 April 2016	20,000	686,655	706,655
<b>Depreciation</b>			
At 1 May 2015	13,000	144,452	157,452
Charge for the year	1,750	17,163	18,913
Eliminated on disposals	-	(8,531)	(8,531)
At 30 April 2016	14,750	153,084	167,834
<b>Net book value</b>			
At 30 April 2016	5,250	533,571	538,821
At 30 April 2015	7,000	145,909	152,909

**Geometrical Limited**  
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**Notes to the Abbreviated Accounts**  
**for the Year Ended 30 April 2016**

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**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2016</b>		<b>2015</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary 'A' of £1 each	100	100	100	100
Ordinary 'B' of £1 each	1	1	1	1
	<u>101</u>	<u>101</u>	<u>101</u>	<u>101</u>

**4 Related party transactions**

**Transactions with directors**

**Dividends paid to directors**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Mr P M Edgell</b>		
Ordinary A	<u>5,000</u>	<u>9,063</u>

**5 Control**

The director is the controlling party by virtue of his controlling shareholding in the company.