

**Company registration number 08102673**

**DNA Air Conditioning Limited**

**Unaudited abbreviated financial statements**

**30th June 2015**

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**Abbreviated financial statements**  
**for the year ended 30th June 2015**

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**Abbreviated balance sheet  
as at 30th June 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>	<b>2</b>		
Tangible assets		135	666
<b>Current assets</b>			
Debtors		10,379	39,174
Cash at bank and in hand		53,533	56,827
		<u>63,912</u>	<u>96,001</u>
<b>Creditors: Amounts falling due within one year</b>		<u>52,552</u>	<u>67,850</u>
<b>Net current assets</b>		<b>11,360</b>	<b>28,151</b>
<b>Total assets less current liabilities</b>		<b><u>11,495</u></b>	<b><u>28,817</u></b>
<b>Capital and reserves</b>			
Called-up equity share capital	3	100	100
Profit and loss account		<u>11,395</u>	<u>28,717</u>
<b>Shareholders' funds</b>		<b><u>11,495</u></b>	<b><u>28,817</u></b>


For the year ended 30th June 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated financial statements were approved by the directors and authorised for issue on 10/2/16, and are signed on their behalf by:

  
Mr N J Spargo

Company Registration Number: 08102673

The notes on pages 2 to 3 form part of these abbreviated accounts.

**Notes to the abbreviated financial statements**  
**for the year ended 30th June 2015**

**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:

Computer Equipment	-	3 years straight line basis
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**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.

**Notes to the abbreviated financial statements**  
**for the year ended 30th June 2015**

**2. Fixed assets**

	<b>Tangible Assets</b>
	<b>£</b>
<b>Cost</b>	
At 1st July 2014	<b>1,926</b>
Additions	<b>166</b>
<b>At 30th June 2015</b>	<b><u>2,092</u></b>
<b>Depreciation</b>	
At 1st July 2014	<b>1,260</b>
Charge for year	<b>697</b>
<b>At 30th June 2015</b>	<b><u>1,957</u></b>
<b>Net book value</b>	
<b>At 30th June 2015</b>	<b><u>135</u></b>
At 30th June 2014	<b><u>666</u></b>

**3. Share capital**

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

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