

# **SECTION - C**



CLIENT:- SMITH LIMITED  
 REF:- FA/SL001  
 Y/E: 31-Mar-16

PREPARED BY: PT  
 DATE: 03-Jun-16  
 REVIEWED BY: KRN

**Leasehold Property**

Date	Details	Cost				Depreciation				Net book Value	
		B/fwd	Additions	Disposals	C/fwd	B/fwd	Provn for year	Adj re disposal	C/fwd	B/fwd	C/fwd
01-Apr-15	Balance b/fwd	59,870.00	-	-	59,870.00	-	-	-	-	59,870.00	59,870.00
		-	-	-	-	-	-	-	-	-	-
		59,870.00	-	-	59,870.00	-	-	-	-	59,870.00	59,870.00

**Improvement to property (20% SL)**

Date	Details	Cost				Depreciation				Net book Value	
		B/fwd	Additions	Disposals	C/fwd	B/fwd	Provn for year	Adj re disposal	C/fwd	B/fwd	C/fwd
01-Apr-08	BALANCE B/FWD	3,000.00	-	-	3,000.00	-	-	-	-	3,000.00	3,000.00
01-Jul-08	S & D TIMBER MERCHANTS	3,560.43	-	-	3,560.43	3,560.43	-	-	3,560.43	-	-
09-Apr-08	A. RAM FELT & ASPHALT ROOFING	8,229.79	-	-	8,229.79	8,229.79	-	-	8,229.79	-	-
02-Mar-09	ELEC MEC WHOLESALE	2,855.17	-	-	2,855.17	2,855.17	-	-	2,855.17	-	-
		-	-	-	-	-	-	-	-	-	-
		17,645.39	-	-	17,645.39	14,645.39	-	-	14,645.39	3,000.00	3,000.00

**Plant and machinery**

(25% WDV)

Date	Details	Cost				Depreciation				Net book Value	
		B/fwd	Additions	Disposals	C/fwd	B/fwd	Provn for year	Adj re disposal	C/fwd	B/fwd	C/fwd
01-Apr-08	BALANCE B/FWD	73,719.00	-	-	73,719.00	72,539.32	294.92	-	72,834.24	1,179.68	884.76
11-Aug-07	LIDL - DRILL	34.03	-	-	34.03	30.63	0.85	-	31.48	3.40	2.55
11-Jun-07	HEP - WATERHEATER	211.80	-	-	211.80	190.59	5.30	-	195.89	21.21	15.91
11-Sep-07	ANDREWS CATERING EQUIPMENT	143.91	-	-	143.91	129.50	3.60	-	133.10	14.41	10.81
21-Jul-08	ANDREW'S CATERING EQUIPMENT	296.37	-	-	296.37	256.81	9.89	-	266.70	39.56	29.67
27-Aug-08	ANDREW'S CATERING EQUIPMENT	269.00	-	-	269.00	233.09	8.98	-	242.07	35.91	26.93
23-Sep-08	ANDREW'S CATERING EQUIPMENT	1,997.00	-	-	1,997.00	1,730.43	66.64	-	1,797.08	266.57	199.92
01-Jan-09	ANDREW'S CATERING EQUIPMENT	35.64	-	-	35.64	30.88	1.19	-	32.07	4.76	3.57
11-Mar-09	ASDA STORES LTD	11.74	-	-	11.74	10.17	0.39	-	10.57	1.57	1.17
22-Nov-08	DSG RETAIL LIMITED	51.05	-	-	51.05	44.23	1.70	-	45.94	6.82	5.11
01-Apr-08	PROFESSIONAL CATERING EQUIPMENT	12,677.08	-	-	12,677.08	10,984.90	423.05	-	11,407.94	1,692.18	1,269.14
22-May-08	VALERA	850.00	-	-	850.00	736.54	28.36	-	764.91	113.46	85.09
07-Dec-12	FRIDGELAND ONLINE LTD (C-3-1)	844.00	-	-	844.00	487.94	89.02	-	576.95	356.06	267.05
		-	-	-	-	-	-	-	-	-	-
		91,140.62	-	-	91,140.62	87,405.05	933.89	-	88,338.94	3,735.57	2,801.68

**Fixtures, Fittings and Equipments**

(25% WDV)

Date	Details	Cost				Depreciation				Net book Value	
		B/fwd	Additions	Disposals	C/fwd	B/fwd	Provn for year	Adj re disposal	C/fwd	B/fwd	C/fwd
01-Apr-08	BALANCE B/FWD	64,668.00	-	-	64,668.00	63,183.24	371.19	-	63,554.43	1,484.76	1,113.57
07-Aug-07	IKEA - CARBOARD	114.64	-	-	114.64	103.17	2.87	-	106.03	11.48	8.61
29-Nov-07	ARGOS EXTRA	25.52	-	-	25.52	22.97	0.64	-	23.61	2.55	1.91
01-Jan-08	PIZZA EQUIPMENT LTD	197.99	-	-	197.99	178.17	4.96	-	183.12	19.82	14.87
01-Oct-08	HOOPERS CARPETS	870.23	-	-	870.23	754.07	29.04	-	783.11	116.16	87.12
01-Oct-08	HOOPERS CARPETS	300.51	-	-	300.51	260.40	10.03	-	270.43	40.11	30.08
01-Oct-08	HOOPERS CARPETS	898.73	-	-	898.73	778.76	29.99	-	808.75	119.97	89.98
27-Feb-09	IKEA	261.69	-	-	261.69	226.76	8.73	-	235.49	34.93	26.20
27-Feb-09	SIMPLY BEDS (LONDON) LTD	895.65	-	-	895.65	776.09	29.89	-	805.98	119.56	89.67
20-Feb-09	ST LUKE'S HOSPICE	65.00	-	-	65.00	56.33	2.17	-	58.49	8.67	6.51
25-Feb-09	ST LUKE'S HOSPICE	70.00	-	-	70.00	60.66	2.34	-	62.99	9.34	7.01
06-Apr-10	ELEC-MEC (WHOLESALE) LTD	3,892.77	-	-	3,892.77	2,969.00	230.94	-	3,199.94	923.77	692.83
06-Apr-10	SELCO BUILDERS WAREHOUSE	894.58	-	-	894.58	682.29	53.07	-	735.36	212.29	159.22
28-Apr-10	SIMPLY BEDS (LONDON) LTD	408.51	-	-	408.51	311.57	24.23	-	335.81	96.94	72.70
29-Apr-10	TESCO	204.23	-	-	204.23	155.76	12.12	-	167.88	48.47	36.35
17-Mar-15	CATER KWIK LTD	298.88	-	-	298.88	74.72	56.04	-	130.76	224.16	168.12
		-	-	-	-	-	-	-	-	-	-
		74,066.93	-	-	74,066.93	70,593.94	868.25	-	71,462.19	3,472.99	2,604.74

**Motor Vehicles**

(25% WDV)

Date	Details	Cost				Depreciation				Net book Value	
		B/fwd	Additions	Disposals	C/fwd	B/fwd	Provn for year	Adj re disposal	C/fwd	B/fwd	C/fwd
01-Apr-15	Balance b/fwd	10,250.00	-	-	10,250.00	10,182.90	16.78	-	10,199.67	67.10	50.33
		-	-	-	-	-	-	-	-	-	-
		10,250.00	-	-	10,250.00	10,182.90	16.78	-	10,199.67	67.10	50.33

**Equipment**

(25% WDV)

Date	Details	Cost				Depreciation				Net book Value	
		B/fwd	Additions	Disposals	C/fwd	B/fwd	Provn for year	Adj re disposal	C/fwd	B/fwd	C/fwd
01-Apr-10	BALANCE B/FWD	64,582.00	-	-	64,582.00	61,495.26	771.68	-	62,266.95	3,086.74	2,315.05
21-Aug-07	DELL PRODUCTS	350.06	-	-	350.06	315.01	8.76	-	323.78	35.05	26.28
06-Jan-09	TESCO	428.37	-	-	428.37	371.19	14.30	-	385.48	57.18	42.89
27-May-09	ACE REFRIGERATION & AIR CONDITIO	1,955.00	-	-	1,955.00	1,607.05	86.99	-	1,694.04	347.95	260.96
16-Apr-09	ANDREW'S CATERING EQUIPMENT	5,164.00	-	-	5,164.00	4,244.92	229.77	-	4,474.69	919.08	689.31
07-Oct-09	ANDREW'S CATERING EQUIPMENT	1,835.00	-	-	1,835.00	1,508.41	81.65	-	1,590.06	326.59	244.94
09-Mar-10	ANDREW'S CATERING EQUIPMENT	300.00	-	-	300.00	246.61	13.35	-	259.96	53.39	40.04
01-Jan-10	APPLE SALES INTERNATIONAL	672.00	-	-	672.00	552.40	29.90	-	582.30	119.60	89.70
29-Apr-09	CSG COUNTY SCALES LTD	320.00	-	-	320.00	263.05	14.24	-	277.29	56.95	42.71
11-Jan-10	DELL PRODUCTS LTD	365.11	-	-	365.11	300.13	16.25	-	316.37	64.98	48.74
22-Apr-09	KEY INDUSTRIAL EQUIPMENT LTD	136.80	-	-	136.80	112.45	6.09	-	118.54	24.35	18.26
06-Apr-09	RS COMPONENTS LTD	327.00	-	-	327.00	268.80	14.55	-	283.35	58.20	43.65
01-Oct-09	UNIT SHOPFRONTS	3,671.90	-	-	3,671.90	3,018.38	163.38	-	3,181.76	653.52	490.14
18-Apr-09	THERMOBOX	720.00	-	-	720.00	617.48	25.63	-	643.11	102.52	76.89
02-Aug-10	ADB SERVICE	400.00	-	-	400.00	305.08	23.73	-	328.81	94.92	71.19
21-May-10	BLUE U	199.00	-	-	199.00	151.78	11.81	-	163.58	47.22	35.42
14-Sep-10	DATAPHONE COMMUNICATIONS LTD	300.00	-	-	300.00	228.81	17.80	-	246.61	71.19	53.39
14-Sep-10	DATAPHONE COMMUNICATIONS LTD	900.00	-	-	900.00	686.43	53.39	-	739.82	213.57	160.18
		-	-	-	-	-	-	-	-	-	-
		82,626.24	-	-	82,626.24	76,293.24	1,583.25	-	77,876.49	6,333.00	4,749.75