Registered number
07492266

Dot Shop Ltd

Filleted Accounts

31 January 2019

Dot Shop Ltd

Registered number: 07492266

Balance Sheet

as at 31 January 2019

	Notes		2019		2018
			£		£
Fixed assets					
Investments	4		2,700		2,700
Current assets					
Debtors	5	63,430		62,497	
Cash at bank and in hand		70,521		99,434	
		133,951		161,931	
Creditors: amounts falling due within one year	6	(1,513)		(1,530)	
Net current assets			132,438		160,401
Net assets			135,138		163,101
Capital and reserves					
Called up share capital			1,000		1,000
Profit and loss account			134,138		162,101
Shareholder's funds			135,138		163,101

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

M Fort

Director

Approved by the board on 6 September 2019

Dot Shop Ltd

Notes to the Accounts

for the year ended 31 January 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

IT equipment	50% straight line
Office equipment	25% straight line

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees

	2019 Number	2018 Number
Average number of persons employed by the company	-	1

3 Tangible fixed assets

	IT equipment £
Cost	
At 1 February 2018	3,592
At 31 January 2019	3,592
Depreciation	
At 1 February 2018	3,592
At 31 January 2019	3,592
Net book value	
At 31 January 2019	-

4 Investments

	Investments in subsidiary undertakings £
Cost	
At 1 February 2018	2,700
At 31 January 2019	2,700

5 Debtors

	2019	2018
	£	£
Other debtors	63,430	62,497

6 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	1,513	1,530
Other creditors	-	-
	1,513	1,530

7 Related party transactions

Complement d'Objet Direct SARL

Mathieu Fort owns & controls both Dot Shop Ltd and Complement d'Objet Direct SARL

During the year, Complement d'Objet Direct SARL invoiced Dot Shop Ltd an amount of £4,801 during the year (2018: £10,890) in respect of secretariat fees . All transactions were conducted at arms length.

8 Controlling party

M. Fort controls the company by virtue of his 100% shareholding.

9 Other information

Dot Shop Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Brenchley House

School Road

Charing

Kent

TN27 0JW