REGISTERED NUMBER: 09879091 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 November 2019

for

DPONLINE LIMITED

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FOR THE YEAR ENDED 30 NOVEMBER 2019

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Company Information
FOR THE YEAR ENDED 30 NOVEMBER 2019

DIRECTOR:	Mr D Lewis
REGISTERED OFFICE:	Henstaff Court Llantrisant Road Groesfaen Pontyclun CF72 8NG
REGISTERED NUMBER:	09879091 (England and Wales)
ACCOUNTANTS:	EST Accountants Ltd Henstaff Court Llantrisant Road Groesfaen Cardiff CF72 8NG

Balance Sheet
30 NOVEMBER 2019

	Notes	30.11.19 £	£	30.11.18 £	£
FIXED ASSETS					
Intangible assets	5		**38,200**		57,300
Tangible assets	6		**5,176**		4,718
			43,376		62,018
CURRENT ASSETS					
Debtors	7	**1,753**		18,000	
Cash at bank		**10,138**		6,123	
		11,891		24,123	
CREDITORS					
Amounts falling due within one year	8	**174,418**		47,080	
NET CURRENT LIABILITIES			**(162,527)**		(22,957)
TOTAL ASSETS LESS CURRENT LIABILITIES			**(119,151)**		39,061
PROVISIONS FOR LIABILITIES			**984**		900
NET (LIABILITIES)/ASSETS			**(120,135)**		38,161
CAPITAL AND RESERVES					
Called up share capital			**120**		120
Share premium			**473,921**		473,921
Retained earnings			**(594,176)**		(435,880)
			(120,135)		38,161

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

Balance Sheet - continued
30 NOVEMBER 2019

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 13 March 2020 and were signed by:

Mr D Lewis - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

DPOnline Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The company's functional and presentational currency in the financial statements is the Sterling (£), rounded to the nearest pound.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2016, is being amortised evenly over its estimated useful life of five years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of five years.

Development costs are being amortised evenly over their estimated useful life of five years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. ACCOUNTING POLICIES - continued

Going concern
At 30 November 2019 the company had net liabilities of £120,135. However the company received financial support from the shareholders of the company, and continues to meet liabilities as they fall due. Therefore the going concern basis is considered appropriate.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2018 - 6) .

5. INTANGIBLE FIXED ASSETS

	Goodwill £	Other intangible assets £	Totals £
COST			
At 1 December 2018 and 30 November 2019	10,000	85,500	95,500
AMORTISATION			
At 1 December 2018	4,000	34,200	38,200
Charge for year	2,000	17,100	19,100
At 30 November 2019	6,000	51,300	57,300
NET BOOK VALUE			
At 30 November 2019	4,000	34,200	38,200
At 30 November 2018	6,000	51,300	57,300

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 December 2018	342	5,268	5,610
Additions	-	1,426	1,426
At 30 November 2019	342	6,694	7,036
DEPRECIATION			
At 1 December 2018	14	878	892
Charge for year	69	899	968
At 30 November 2019	83	1,777	1,860
NET BOOK VALUE			
At 30 November 2019	259	4,917	5,176
At 30 November 2018	328	4,390	4,718

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7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.19	30.11.18
	£	£
Trade debtors	-	18,000
Other debtors	1,753	-
	1,753	18,000

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.19	30.11.18
	£	£
Trade creditors	6,192	8,454
Taxation and social security	26,514	38,248
Other creditors	141,712	378
	174,418	47,080

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.