

**REGISTERED NUMBER: 09879091 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 30 November 2017**

**for**

**DPONLINE LIMITED**

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FOR THE YEAR ENDED 30 NOVEMBER 2017**

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**DPONLINE LIMITED**  
**Company Information**  
**FOR THE YEAR ENDED 30 NOVEMBER 2017**

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**DIRECTOR:** 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 2017**

|  | Notes | 30.11.17<br>£ | £                     | 30.11.16<br>£  | £                      |
|--|-------|---------------|-----------------------|----------------|------------------------|
| <b>FIXED ASSETS</b>                          |       |               |                       |                |                        |
| Intangible assets                            | 5     |               | <b>76,400</b>         |                | 10,000                 |
| Tangible assets                              | 6     |               | <u>906</u>            |                | <u>-</u>               |
|  |       |               | <b>77,306</b>         |                | 10,000                 |
| <b>CURRENT ASSETS</b>                        |       |               |                       |                |                        |
| Debtors                                      | 7     | <b>6,815</b>  |                       | 728            |                        |
| Cash at bank                                 |       | <u>66,889</u> |                       | <u>633</u>     |                        |
|  |       | <b>73,704</b> |                       | 1,361          |                        |
| <b>CREDITORS</b>                             |       |               |                       |                |                        |
| Amounts falling due within one year          | 8     | <u>50,865</u> |                       | <u>104,646</u> |                        |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>      |       |               | <u>22,839</u>         |                | <u>(103,285)</u>       |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | <u><b>100,145</b></u> |                | <u><b>(93,285)</b></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |               |                       |                |                        |
| Called up share capital                      | 9     |               | <b>108</b>            |                | 1                      |
| Share premium                                |       |               | <b>309,894</b>        |                | -                      |
| Retained earnings                            |       |               | <u>(209,857)</u>      |                | <u>(93,286)</u>        |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |               | <u><b>100,145</b></u> |                | <u><b>(93,285)</b></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2017 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.

**Balance Sheet - continued**  
**30 NOVEMBER 2017**

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 30 April 2018 and were signed by:

D Lewis - Director

**Notes to the Financial Statements  
FOR THE YEAR ENDED 30 NOVEMBER 2017**

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**1. STATUTORY INFORMATION**

DPOne 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 presentation currency of the financial statements is the Pound Sterling (£).

**2. STATEMENT OF COMPLIANCE**

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

**First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A**

These financial statements for the year ended 30 November 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 19 November 2015.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 0, 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.

**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.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2017

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 .

5. **INTANGIBLE FIXED ASSETS**

|                       | Goodwill<br>£ | Other<br>intangible<br>assets<br>£ | Totals<br>£ |
|-----------------------|---------------|------------------------------------|-------------|
| <b>COST</b>           |               |                                    |             |
| At 1 December 2016    | 10,000        | -                                  | 10,000      |
| Additions             | -             | 85,500                             | 85,500      |
| At 30 November 2017   | 10,000        | 85,500                             | 95,500      |
| <b>AMORTISATION</b>   |               |                                    |             |
| Charge for year       | 2,000         | 17,100                             | 19,100      |
| At 30 November 2017   | 2,000         | 17,100                             | 19,100      |
| <b>NET BOOK VALUE</b> |               |                                    |             |
| At 30 November 2017   | 8,000         | 68,400                             | 76,400      |
| At 30 November 2016   | 10,000        | -                                  | 10,000      |

6. **TANGIBLE FIXED ASSETS**

|                       | Plant and<br>machinery<br>etc<br>£ |
|-----------------------|------------------------------------|
| <b>COST</b>           |                                    |
| Additions             | 906                                |
| At 30 November 2017   | 906                                |
| <b>NET BOOK VALUE</b> |                                    |
| At 30 November 2017   | 906                                |

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 30.11.17<br>£ | 30.11.16<br>£ |
|---------------|---------------|---------------|
| Other debtors | 6,815         | 728           |

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 30.11.17<br>£ | 30.11.16<br>£ |
|------------------------------|---------------|---------------|
| Trade creditors              | 23,584        | 1,701         |
| Taxation and social security | 22,841        | 12,401        |
| Other creditors              | 4,440         | 90,544        |
|                              | 50,865        | 104,646       |

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2017

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | 30.11.17<br>£ | 30.11.16<br>£ |
|---------|----------|-------------------|---------------|---------------|
| 1       | Ordinary | 1                 | <u>108</u>    | <u>1</u>      |



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.