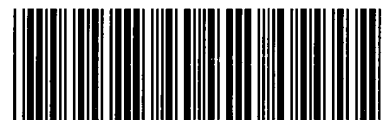


**Delacon Limited**  
**Unaudited Financial Statements**  
**30 June 2022**

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# Delacon Limited

## Balance Sheet

30 June 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	4	676	330
<b>Current assets</b>			
Debtors	5	9,131	33,182
Cash at bank and in hand		4,239	47,800
		<u>13,370</u>	<u>80,982</u>
<b>Creditors: amounts falling due within one year</b>	6	<u>1,313</u>	<u>45,798</u>
<b>Net current assets</b>		<u>12,057</u>	<u>35,184</u>
<b>Total assets less current liabilities</b>		<u>12,733</u>	<u>35,514</u>
<b>Net assets</b>		<u>12,733</u>	<u>35,514</u>
<b>Capital and reserves</b>			
Called up share capital		12	12
Profit and loss account		<u>12,721</u>	<u>35,502</u>
<b>Shareholders funds</b>		<u>12,733</u>	<u>35,514</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the profit and loss account has not been delivered.

For the year ending 30 June 2022 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 financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The balance sheet  
continues on the following page.

The notes on pages 3 to 5 form part of these financial statements.

# **Delacon Limited**

## **Balance Sheet** *(continued)*

**30 June 2022**

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These financial statements were approved by the board of directors and authorised for issue on 12 September 2022, and are signed on behalf of the board by:

Mr D Delamare  
Director



Mrs J Delamare  
Director



Company registration number: 12402185

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The notes on pages 3 to 5 form part of these financial statements.

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**Delacon Limited**  
**Notes to the Financial Statements**  
**Year ended 30 June 2022**

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**1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Amber Cottage, Sheriffs Lench, Evesham, Worcestershire, WR11 4SN.

**2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

**Taxation**

The taxation expense represents the amount of current tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# **Delacon Limited**

## **Notes to the Financial Statements (continued)**

**Year ended 30 June 2022**

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### **3. Accounting policies (continued)**

#### **Tangible assets (continued)**

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

### **4. Tangible assets**

	<b>Equipment £</b>
<b>Cost</b>	
At 1 July 2021	495
Additions	766
<b>At 30 June 2022</b>	<u>1,261</u>
<b>Depreciation</b>	
At 1 July 2021	165
Charge for the year	420
<b>At 30 June 2022</b>	<u>585</u>
<b>Carrying amount</b>	
<b>At 30 June 2022</b>	<u>676</u>
At 30 June 2021	<u>330</u>

### **5. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	9,079	33,182
Other debtors	52	–
	<u>9,131</u>	<u>33,182</u>

# **Delacon Limited**

## **Notes to the Financial Statements** *(continued)*

**Year ended 30 June 2022**

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**6. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Corporation tax	658	30,534
Social security and other taxes	–	13,680
Other creditors	655	1,584
	<u>1,313</u>	<u>45,798</u>