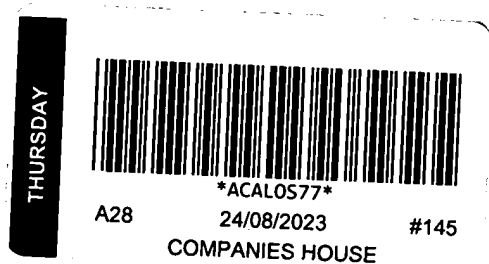


Delacon Limited
Unaudited Financial Statements
30 June 2023



Delacon Limited

Balance Sheet

30 June 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	5	1,371	676
Current assets			
Debtors	6	13,600	9,131
Cash at bank and in hand		25,030	4,239
		<u>38,630</u>	<u>13,370</u>
Creditors: amounts falling due within one year	7	20,563	1,313
Net current assets		<u>18,067</u>	<u>12,057</u>
Total assets less current liabilities		<u>19,438</u>	<u>12,733</u>
Net assets		<u>19,438</u>	<u>12,733</u>
Capital and reserves			
Called up share capital		12	12
Profit and loss account		19,426	12,721
Shareholders funds		<u>19,438</u>	<u>12,733</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 2023 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)*

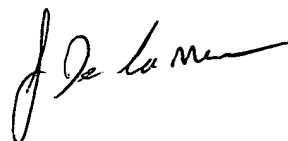
30 June 2023

These financial statements were approved by the board of directors and authorised for issue on 22 August 2023, and are signed on behalf of the board by:



Mr D Delamare
Director

Mrs J Delamare
Director



Company registration number: 12402185

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

Delacon Limited
Notes to the Financial Statements
Year ended 30 June 2023

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 2023

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

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2022: 2).

5. Tangible assets

	Equipment £
Cost	
At 1 July 2022	1,261
Additions	1,674
At 30 June 2023	<u>2,935</u>
Depreciation	
At 1 July 2022	585
Charge for the year	979
At 30 June 2023	<u>1,564</u>
Carrying amount	
At 30 June 2023	<u>1,371</u>
At 30 June 2022	<u>676</u>

Delacon Limited

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

6. Debtors

	2023	2022
	£	£
Trade debtors	13,600	9,079
Other debtors	—	52
	<u>13,600</u>	<u>9,131</u>

7. Creditors: amounts falling due within one year

	2023	2022
	£	£
Corporation tax	14,974	658
Social security and other taxes	4,864	—
Other creditors	725	655
	<u>20,563</u>	<u>1,313</u>