

Company registration number 12933887 (England and Wales)

DELTA UMBRA LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
PAGES FOR FILING WITH REGISTRAR

DELTA UMBRA LIMITED

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DELTA UMBRA LIMITED

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	£	2022 £	£	2021 £
Current assets					
Debtors	3	1		1	
Creditors: amounts falling due within one year	4	(930)		(465)	
Net current liabilities			(929)		(464)
Capital and reserves					
Called up share capital			1		1
Profit and loss reserves			(930)		(465)
Total equity			(929)		(464)

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the board of directors and authorised for issue on 31 May 2023 and are signed on its behalf by:

A L KERR

A L Kerr
Director

Company Registration No. 12933887

DELTA UMBRA LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Company information

Delta Umbra Limited is a private company limited by shares incorporated in England and Wales. The registered office is Barmoor Farm House, Barmoor, Morpeth, Northumberland, England, NE61 6LB.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The company receives working capital support from the parent company. The company's directors confirm this will continue, therefore they continue to adopt the going concern basis of preparing these financial statements.

1.3 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade debtors and creditors. These are measured at amortised cost and are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	6	6
	==	==
3 Debtors		
	2022	2021
Amounts falling due within one year:	£	£
Other debtors	1	1
	==	==
4 Creditors: amounts falling due within one year		
	2022	2021
	£	£
Other creditors	930	465
	==	==

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.