
DTAP SUPPLY LINK (UK) LTD

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 30 APRIL 2023

DTAP SUPPLY LINK (UK) LTD
REGISTERED NUMBER: 13095004

BALANCE SHEET
AS AT 30 APRIL 2023

	Note	2023 £	2022 £
Current assets			
Stocks	4	8,513	12,546
Debtors: amounts falling due within one year	5	7,120	7,067
Cash at bank and in hand	6	5,147	8,252
		<u>20,780</u>	<u>27,865</u>
Creditors: amounts falling due within one year	7	(28,905)	(29,248)
Net current liabilities		<u>(8,125)</u>	<u>(1,383)</u>
Total assets less current liabilities		<u>(8,125)</u>	<u>(1,383)</u>
Net liabilities		<u>(8,125)</u>	<u>(1,383)</u>
Capital and reserves			
Called up share capital	8	1,000	1,000
Profit and loss account		(9,125)	(2,383)
		<u>(8,125)</u>	<u>(1,383)</u>

DTAP SUPPLY LINK (UK) LTD
REGISTERED NUMBER: 13095004

BALANCE SHEET (CONTINUED)
AS AT 30 APRIL 2023

The directors consider that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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 financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

D D Tasker
Director

Date: 17 November 2023

The notes on pages 3 to 7 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

1. General information

DTAP Supply Link (UK) Limited is a private company limited by shares and incorporated in England and Wales. The address of the registered office is 13 Duck Lane, Haddenham, Cambridgeshire, CB6 3UE.

The principal activity of the company during the period was that of retail sales via mail order houses and the Internet.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Going concern

After the year end, the company are reducing trading activity and have sold its stock. For convenience, the accounts have been produced on the going concern basis and the directors consider no further material adjustments are anticipated to arise as a results of the cessation of trade.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

2. Accounting policies (continued)

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the company has transferred the significant risks and rewards of ownership to the buyer;
- the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 Operating leases: the company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2.5 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

2. Accounting policies (continued)**2.6 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.9 Financial instruments

The company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

3. Employees

The average monthly number of employees, including directors, during the year was 2 (2022 - 2).

4. Stocks

	2023	2022
	£	£
Finished goods and goods for resale	8,513	12,546
	<u>8,513</u>	<u>12,546</u>

5. Debtors

	2023	2022
	£	£
Trade debtors	95	16
Other debtors	5,529	5,673
Unpaid share capital	650	650
Prepayments and accrued income	846	728

DTAP SUPPLY LINK (UK) LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

5. Debtors (continued)

<u>7,120</u>	<u>7,067</u>
--------------	--------------

6. Cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	5,147	8,252
	<u>5,147</u>	<u>8,252</u>

7. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	22	-
Other taxation and social security	-	1,496
Other creditors	26,810	25,802
Accruals and deferred income	2,073	1,950
	<u>28,905</u>	<u>29,248</u>

8. Share capital

	2023 £	2022 £
Allotted, called up and fully paid		
350 (2022 - 350) Ordinary A shares of £1.00 each	350	350
200 (2022 - 200) Ordinary B shares of £1.00 each	200	200
350 (2022 - 350) Ordinary C shares of £1.00 each	350	350
100 (2022 - 100) Ordinary D shares of £1.00 each	100	100
	<u>1,000</u>	<u>1,000</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

9. Related party transactions

Included within other creditors due within one year is an amount owed to a director of the company, amounting to £4,160 (2022: £2,080).

Also included within other creditors due within one year is an amount owed to Tazbek UK Limited, a shareholder of the company, of £22,650 (2022: £23,650).

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.